

OFFICIAL  
FILE COPY  
DO NOT SEND  
(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

DISTRICT ATTORNEY  
OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF  
LINCOLN AND UNION, LOUISIANA

FINANCIAL REPORT  
DECEMBER 31, 1995

RECEIVED  
LEGISLATIVE AUDITOR  
95 JUL -1 AM 10:55

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 8-7-96

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA

FINANCIAL REPORT  
DECEMBER 31, 1995

CONTENTS

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS--OVERVIEW)	
Combined Balance Sheet--All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes In Fund Balances--Governmental Fund Types	4
Combined Statement of Revenues, Expenditures, and Changes In Fund Balances--Budget (GAAP Basis) and Actual-- Governmental Fund Types	5
Notes to the Financial Statements	6-12
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS	
General Fund:	
Comparative Balance Sheets	15
Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget (GAAP Basis) and Actual	16
Special Revenue Funds:	
Combining Balance Sheet	18
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	19
Title IV-D Fund--	
Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget (GAAP Basis) and Actual	20
Worthless Check Fund--	
Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget (GAAP Basis) and Actual	21
TDNET Fund--	
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	22
Agency Funds:	
Forfeiture Fund--	
Statement of Changes in Assets, Liabilities, and Fund Equity	24

**DON M. McGEHEE**

*(A Professional Accounting Corporation)*

P.O. Box 1344

806 North Trenton

Ruston, Louisiana 71273-1344

**INDEPENDENT AUDITOR'S REPORT**

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

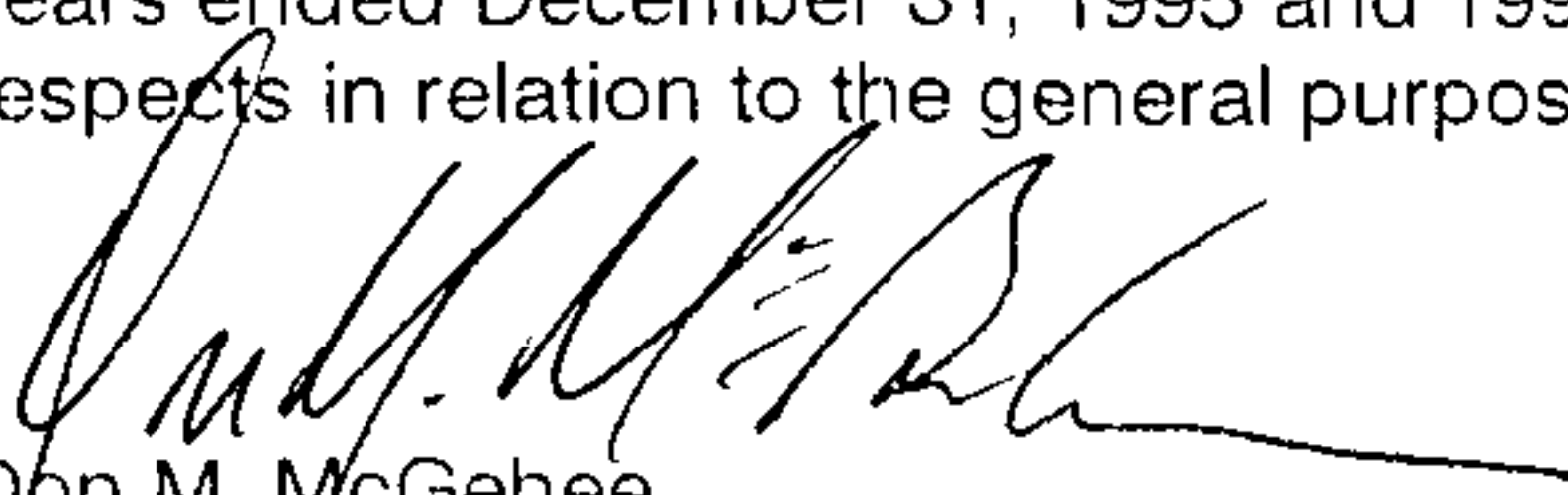
I have audited the accompanying general purpose financial statements of the District Attorney of the Third Judicial District, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney's Office 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 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 general purpose 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 of the Third Judicial District, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have issued a report dated May 13, 1996 on my consideration of the District Attorney's internal control structure and a report dated May 13, 1996 on its compliance with laws and regulations.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements for the year ended December 31, 1995, and the individual fund financial statements for the year ended December 31, 1994, listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Third Judicial District. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements for the years ended December 31, 1995 and 1994, and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996

(318) 255-9544

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS – – OVERVIEW)

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1995  
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

	GOVERNMENTAL FUND		FIDUCIARY		ACCOUNT		TOTALS	
	TYPES		FUND TYPE		GROUP		(MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	AGENCY	GENERAL	FIXED ASSETS	1995	1994	
<b>ASSETS</b>								
Cash	\$ 51,671	\$ 87,144	\$ 193,872	\$ 0	\$ 0	\$ 332,687	\$ 315,438	
Certificates of Deposit	161,475	120,699	0	0	0	282,174	272,040	
Due from Other Units	9,564	23,465	0	0	0	33,029	33,946	
Due from Other Funds	16,443	0	0	0	0	16,443	35,211	
Non - Cash Assets Seized	0	0	10,156	0	0	10,156	0	
Equipment	0	0	0	263,332	0	263,332	238,815	
<b>TOTAL ASSETS</b>	<b>\$ 239,153</b>	<b>\$ 231,308</b>	<b>\$ 204,028</b>	<b>\$ 263,332</b>	<b>\$ 263,332</b>	<b>\$ 937,821</b>	<b>\$ 895,450</b>	
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES</b>								
Accounts Payable	\$ 9,613	\$ 3,343	\$ 0	\$ 0	\$ 0	\$ 12,956	\$ 4,826	
Accrued Liabilities	11,954	0	0	0	0	11,954	13,226	
Seizures not yet Forfeited	0	0	141,791	0	0	141,791	138,635	
Judgements not yet Disbursed	0	0	61,937	0	0	61,937	55,963	
Due to Other Funds	0	16,143	300	0	0	16,443	35,211	
<b>TOTAL LIABILITIES</b>	<b>21,567</b>	<b>19,486</b>	<b>204,028</b>	<b>0</b>	<b>0</b>	<b>245,081</b>	<b>247,861</b>	
<b>FUND EQUITY</b>								
Investment in General Fixed Assets	0	0	0	263,332	0	263,332	238,815	
Fund Balances								
Unreserved and Undesignated	217,586	211,822	0	0	0	429,408	408,774	
<b>TOTAL FUND EQUITY</b>	<b>217,586</b>	<b>211,822</b>	<b>0</b>	<b>263,332</b>	<b>0</b>	<b>692,740</b>	<b>647,589</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 239,153</b>	<b>\$ 231,308</b>	<b>\$ 204,028</b>	<b>\$ 263,332</b>	<b>\$ 263,332</b>	<b>\$ 937,821</b>	<b>\$ 895,450</b>	

The accompanying notes are an integral part of this statement.



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

	GENERAL	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			1995	1994
REVENUES				
Fees, Fines and Forfeitures	\$ 207,124	\$ 75,241	\$ 282,365	\$ 316,065
Grants	0	110,207	110,207	104,190
Incentives	0	53,306	53,306	49,217
Interest Income	6,622	5,103	11,725	5,841
Buy Money Retrieved	0	120	120	2,970
Other	400	0	400	1,245
<b>TOTAL REVENUES</b>	<b>214,146</b>	<b>243,977</b>	<b>458,123</b>	<b>479,528</b>
EXPENDITURES				
General Government	209,894	219,182	429,076	384,995
Capital Outlay	2,872	5,541	8,413	28,471
<b>TOTAL EXPENDITURES</b>	<b>212,766</b>	<b>224,723</b>	<b>437,489</b>	<b>413,466</b>
EXCESS OF REVENUES OVER EXPENDITURES	1,380	19,254	20,634	66,062
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	8,027	5,372	13,399	12,218
Operating Transfers (Out)	(5,372)	(8,027)	(13,399)	(12,218)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,655</b>	<b>(2,655)</b>	<b>0</b>	<b>0</b>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	4,035	16,599	20,634	66,062
FUND BALANCE -- BEGINNING	213,551	195,223	408,774	342,712
FUND BALANCE -- ENDING	\$ 217,586	\$ 211,822	\$ 429,408	\$ 408,774

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT

PARISHES OF LINCOLN AND UNION, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCES -- BUDGET (GAAP BASIS) AND ACTUAL -- ALL GOVERNMENTAL FUND TYPES

YEAR ENDED DECEMBER 31, 1995

	GENERAL FUND		SPECIAL REVENUE FUND			
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>						
Fees, Fines and Forfeitures	\$ 155,000	\$ 207,124	\$ 52,124	\$ 59,000	\$ 75,241	\$ 16,241
Grants	0	0	0	112,000	110,207	(1,793)
Incentives	0	0	0	50,000	53,306	3,306
Interest Income	5,000	6,622	1,622	0	5,103	5,103
Buy Money Retrieved	0	0	0	0	120	120
Other	1,000	400	(600)	0	0	0
<u>TOTAL REVENUES</u>	<u>161,000</u>	<u>214,146</u>	<u>53,146</u>	<u>221,000</u>	<u>243,977</u>	<u>22,977</u>
<u>EXPENDITURES</u>						
General Government	218,500	209,894	8,606	221,461	219,182	2,279
Capital Outlay	3,500	2,872	628	10,000	5,541	4,459
<u>TOTAL EXPENDITURES</u>	<u>222,000</u>	<u>212,766</u>	<u>9,234</u>	<u>231,461</u>	<u>224,723</u>	<u>6,738</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(61,000)</u>	<u>1,380</u>	<u>62,380</u>	<u>(10,461)</u>	<u>19,254</u>	<u>29,715</u>
<u>OTHER FINANCING SOURCES AND (USES)</u>						
Operating Transfers In (Out)	41,569	2,655	(38,914)	(41,569)	(2,655)	38,914
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>41,569</u>	<u>2,655</u>	<u>(38,914)</u>	<u>(41,569)</u>	<u>(2,655)</u>	<u>38,914</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>(19,431)</u>	<u>4,035</u>	<u>23,466</u>	<u>(52,030)</u>	<u>16,599</u>	<u>68,629</u>
FUND BALANCE -- BEGINNING	185,000	213,551		201,640	195,223	
FUND BALANCE -- ENDING	\$ <u>165,569</u>	\$ <u>217,586</u>	\$ <u>149,610</u>	\$ <u>211,822</u>		

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 1995

**NOTE 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.

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 is recognized as generally accepted accounting principles for state and local government.

**REPORTING ENTITY**

For financial reporting purposes, in conformity with GASB Statement No. 14, the District Attorney of the Third Judicial District is a component unit of the Lincoln Parish Police Jury. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

**FUND ACCOUNTING**

The accounts of the district attorney are organized on the basis of funds and an account group, 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. 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 funds presented in the financial statements are described as follows:

Governmental Funds

**General Fund**

The General Fund is the general operating fund of the district attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.



DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1995

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary Funds

Agency Funds

Agency Funds are used to account for assets held by the district attorney as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FIXED ASSETS

Fixed asset holdings are accounted for in the general fixed assets account group, and the purchases of fixed assets are recorded as expenditures when acquired. No depreciation has been provided on these general fixed assets. The fixed assets are valued at historical cost or estimated cost if historical cost is not available. All other fixed assets used in the district attorney's office are provided by the Lincoln Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

The account group is not a "fund". It is concerned only with the measurement of financial position and is 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 results of operations.

All government 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. Measurable means that the amount of the transaction can be determined and available means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. An availability period of 60 days was used. Revenues accrued include commissions and forfeitures (collected by another governmental unit and remitted to the District Attorney), reimbursement for expenditures from the state, and incentives from the state. Revenues that are not considered susceptible to accrual include certain charges for fees and asset seizure forfeitures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1995**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGETS AND BUDGETARY ACCOUNTING**

The district attorney adopted a budget for all the governmental fund types in accordance with state law. Prior to year end, the district attorney adopted an amended budget approving additional expenditures. Accordingly, an amended budget is presented in the budget and actual comparison for these governmental fund types is presented. The district attorney's office does not employ its budget as a management control device.

**COMPARATIVE DATA**

Comparative total data for the prior year has 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 has not been presented in each of the statements since its inclusion would make the statements unduly complex and difficult to read. Certain amounts for 1995 have been reclassified to conform to the 1994 presentation.

**VACATION AND SICK LEAVE**

Employees earn 12 days of vacation and sick leave each year. Vacation and sick leave must be used in the year earned.

**TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only (overview) 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.

**NOTE 2 – CASH AND CERTIFICATES OF DEPOSIT**

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

Deposits (cash and certificates of deposit) are carried at cost which approximates market value. At December 31, 1995, the carrying amount of deposits was \$589,502 and the bank balance was \$611,071. The bank balance was covered by federal depository insurance and securities pledged by the bank. However, some of the pledged securities are in the name of the pledging fiscal agent bank in a custodial bank rather than the name of the District Attorney's Office. Therefore at December 31, 1995, \$174,478 of the bank balance is considered uncollateralized (Category 3) under the provisions of GASB codification C20.106. There was also a balance of \$25,359 recorded as cash on hand at December 31, 1995, which was uncollateralized.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
 DECEMBER 31, 1995

**NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units consisted of the following:

Commissions and Fees from--	
City of Ruston	\$ 796
Lincoln Parish Sheriff's Office	5,476
Lincoln Parish Police Jury	500
Union Parish Sheriff's Office	1,987
Ruston City Court	805
Title IV-D 12% Incentives Revenues from the State of La., DHHR	3,319
Title IV-D Reimbursement Grant Monies from the State of La., DHHR	13,113
<i>Louisiana Commission on Law Enforcement</i>	7,033
Total	<u>\$ 33,029</u>

**NOTE 4 – CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed asset equipment follows:

Balance-- January 1, 1995	\$ 238,815
Additions	24,517
Balance-- December 31, 1995	<u>\$ 263,332</u>

**NOTE 5 – CONTINGENT CAPITAL LEASES**

The district attorney entered into a 60-month lease agreement and a 36-month lease agreement as lessee for financing the acquisition of computer equipment and software. These lease agreements qualify as capital leases for accounting purposes (title transfers at the end of the lease term) and, therefore, the equipment has been recorded at the present value of the future minimum lease payments as of the date of inception. The following is an analysis of equipment leased under the two capital leases as of December 31, 1995:

General Fixed Assets – Equipment	<u>\$ 101,655</u>
----------------------------------	-------------------

Lincoln and Union Parish Police Juries agreed to make the lease payments on both leases on behalf of the District Attorney.

Lincoln Parish Police Jury paid in full (ie. current and future payments) their portion of the 60-month lease obligation. Union Parish Police Jury made the payments required for the year on their portion of the 60-month lease obligation, and will pay the balance plus interest within the terms of the lease.

The 36-month lease was for computer equipment and software purchased in December, 1995. Lincoln Parish Police Jury will make half of the required payments and Union Parish Police Jury will make half of the required payments.



DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
 DECEMBER 31, 1995

**NOTE 5 – CONTINGENT CAPITAL LEASES (CONTINUED)**

The following is a schedule of the future minimum lease payments to be paid by Lincoln and Union Parish Police Juries under the capital lease, and the present value of the net minimum lease payments at December 31, 1995, for which the District Attorney is contingently liable:

Fiscal Year Ending December 31		
1996	\$	7,084
1997		7,728
1998		7,728
1999		644
Total minimum lease payments		23,184
Less: Amount representing interest		(2,463)
Present value of future minimum lease payments	\$	20,721

**NOTE 6 – INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances at December 31, 1995, consisted of the following individual fund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 16,443	\$ 0
Special Revenue Fund – Title IV – D	0	2,719
Special Revenue Fund – Worthless Check	0	6,402
Special Revenue Fund – TDNET	0	7,022
Agency Fund – Forfeitures	0	300
	\$ 16,443	\$ 16,443

**NOTE 7 – PENSION PLANS**

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, if they are permanent employees working at least 28 hours a week.

The Parochial Employees Retirement System is a cost sharing, multiple-employer, statewide retirement system which is administered and controlled by a board of trustees.

All members of the Parochial Employees' Retirement System are participants in either Plan A or Plan B according to the provisions of the agreement entered into by their employer. The District Attorney's Office participates in Plan A.



DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1995

**NOTE 7 – PENSION PLANS (CONTINUED)**

The Plan A fund members with 10 years creditable service may retire at age sixty; members with 25 years of service may retire at age fifty–five; members with 30 years service may retire regardless of age. The retirement allowance is equal to three percent of the member's final compensation multiplied by his years of creditable service. Five years of creditable service are required in order to be eligible for disability benefits and survivor benefits. Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the system.

Financing of Plan A fund is provided by employee contributions as established by statute at 9.5% of total compensation, and employer contributions as determined by the Public Retirement System's Actuarial Committee. Employer contributions are actuarially determined every fiscal year according to statutory process. In 1995, the employer rate for Plan A was 8.00%.

The District Attorney's total payroll for all employees for the year ending December 31, 1995, was \$266,457 of which \$183,683 was covered by the Parochial Employee's Retirement System. Contributions to the retirement system from the employees totaled \$17,450 and \$14,695 from the employer. Utilizing the same actuarial methods and assumptions used in the previous year, the actuarially determined contribution requirement for Plan A for all employers of the retirement system for 1995 was calculated as \$21,531,460, or 7.32% of covered payroll.

The pension benefit obligation is an actuarial present value of credited projected benefits. It is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step–rate benefits estimated to be payable in the future as a result of employee service to date. On December 31, 1994, the total Parochial Employee's Retirement System pension benefit obligation for Plan A was \$691,858,596 and the total net assets available for benefits at amortized cost was \$597,625,304.

Nine–year historical trend information related to the Parochial Employee's Retirement System is presented in separately issued reports. The information enables the reader to assess the progress made by the retirement system in accumulating sufficient assets to pay pension benefits as they become due.

There are no investments in, loans to, or leases with the District Attorney's Office nor any other parties related to the pension plan.

The District Attorneys' Retirement System is a defined benefit pension plan which provides retirement allowances and other benefits. It is a statewide retirement system which is administered and controlled by a board of trustees.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1995

**NOTE 7 – PENSION PLANS (CONTINUED)**

Members who joined the system before July 1, 1990 and who elected not to be covered by the new provisions, may retire with 23 years of creditable service regardless of age, may retire at age 55 with 18 years of service, or may retire at age 60 with 10 years of service. The retirement benefit is equal to 3% of members' average final compensation multiplied by years of membership service.

For members who joined the system after July 1, 1990 or who elected to be covered by the new provision are eligible to receive retirement benefits if they are age 60 and have 10 years of service, are age 55 and have 24 years of service, or have 30 years of service regardless of age. The retirement benefit is equal to 3.5% of members' final average compensation multiplied by years of membership service. The system also provides death and disability benefits.

The fund is financed by employee contributions of 7% of salary for active members, and 0.5% of salary for Deferred Retirement Option Plan (DROP) participants. In addition, the fund receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the Public Retirement Systems' Actuarial Committee up to a maximum of 0.2% of the ad valorem taxes shown to be collected. In the event that the contributions from ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by the Public Retirement Systems' Actuarial Committee. The employer was required to contribute 2.5% of employee's salary from January 1 through June 30, 1995 and 3.25% from July 1, 1995 through December 31, 1995.

The District Attorney's total payroll for all employees for the year ending December 31, 1995, was \$266,457, of which \$68,938 was covered by the District Attorney's Retirement System.

The pension benefit obligation is an actuarial present value of credited projected benefits. It is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits estimated to be payable in the future as a result of employee service to date. On June 30, 1995, the total District Attorneys' Retirement System pension benefit obligation was \$67,539,299 and the total net assets available for benefits at amortized cost was \$67,557,002.

The actuarially required employer contribution for fiscal year ending June 30, 1996 for all employers was determined to be \$669,582 or 2.62% of payroll.

Historical trend information related to the District Attorney's Retirement System is presented in separately issued reports. The information enables the reader to assess the progress made by the retirement system in accumulating sufficient assets to pay pension benefits as they become due.

FINANCIAL STATEMENTS OF  
INDIVIDUAL FUNDS AND ACCOUNT GROUPS

## GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.



DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEETS  
 DECEMBER 31, 1995 and 1994

	1995	1994
<b>ASSETS</b>		
Cash	\$ 51,671	\$ 26,359
Certificates of Deposits	161,475	156,445
Due from Other Governmental Units --		
Commissions on Fines	9,564	11,488
Due from Other Funds	16,443	34,956
<b>TOTAL ASSETS</b>	<b>\$ 239,153</b>	<b>\$ 229,248</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 9,613	\$ 2,407
Accrued Liabilities	11,954	13,226
Due to Other Funds	0	64
<b>TOTAL LIABILITIES</b>	<b>21,567</b>	<b>15,697</b>
<b>FUND BALANCE</b>		
Unreserved and Undesignated	217,586	213,551
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 239,153</b>	<b>\$ 229,248</b>

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 GENERAL 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

	1995		VARIANCE FAVORABLE -- (UNFAVORABLE)	1994
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Commissions on Fines and Forfeitures \$	155,000	\$ 207,124	\$ 52,124	\$ 242,012
Interest Income	5,000	6,622	1,622	3,286
Miscellaneous Income	1,000	400	(600)	1,085
<b>TOTAL REVENUES</b>	<b>161,000</b>	<b>214,146</b>	<b>53,146</b>	<b>246,383</b>
<b>EXPENDITURES</b>				
Capital Outlay	3,500	2,872	628	8,145
Auto Expense	3,500	2,556	944	2,657
Dues and Subscriptions	2,500	1,648	852	2,092
Employee Benefits	8,500	8,330	170	6,042
Insurance	40,000	34,510	5,490	32,968
Office Expenses	3,000	2,383	617	3,875
Other	1,860	2,112	(252)	2,085
Payroll Taxes	3,500	2,295	1,205	2,080
Professional Fees	16,000	14,924	1,076	13,860
Repairs and Maintenance	800	863	(63)	2,441
Salaries	112,000	112,636	(636)	99,915
Telephone	3,840	3,240	600	3,647
Training and Seminars	5,000	6,108	(1,108)	2,892
Travel	18,000	18,289	(289)	12,381
<b>TOTAL EXPENDITURES</b>	<b>222,000</b>	<b>212,766</b>	<b>9,234</b>	<b>195,080</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(61,000)</b>	<b>1,380</b>	<b>62,380</b>	<b>51,303</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	41,569	8,027	(33,542)	11,704
Operating Transfers (Out)	0	(5,372)	(5,372)	(12,218)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>41,569</b>	<b>2,655</b>	<b>(38,914)</b>	<b>(514)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(19,431)</b>	<b>4,035</b>	<b>\$ 23,466</b>	<b>50,789</b>
<b>FUND BALANCE -- BEGINNING</b>	<b>185,000</b>	<b>213,551</b>		<b>162,762</b>
<b>FUND BALANCE -- ENDING</b>	<b>\$ 165,569</b>	<b>\$ 217,586</b>		<b>\$ 213,551</b>

## SPECIAL REVENUE FUNDS

### Title IV--D Fund

To account for the receipt and expenditures of incentive payments and reimbursement grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV--D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

### Worthless Check Fund

To account for the receipt and use of the proceeds from 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 fund 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

### Investigations Fund

To account for the receipt and use of monies from various governmental and law enforcement agencies in the enforcement of laws relating to the possession of illegal narcotics, stolen merchandise, etc., through undercover investigations.

### Third District Narcotics Enforcement Team (TDNET)

To account for the receipt and use of monies from various governmental and law enforcement agencies, grants, and forfeitures in the restriction and elimination of illegal sales and consumption of controlled dangerous substances in Lincoln and Union Parishes. The TDNET operates through an interagency cooperation with the Ruston Police Department, the Union Parish Sheriff's Department, the Lincoln Parish Sheriff's Department, and the District Attorney's Office. The TDNET is not legally separate from the District Attorney's Office.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1995  
 WITH COMPARATIVE TOTALS FOR  
 DECEMBER 31, 1994

	TITLE IV-D	WORTHLESS CHECK	INVESTI- GATIONS	TDNET	TOTALS	
					1995	1994
<b>ASSETS</b>						
Cash	\$ 60,110	\$ 2,149	\$ 1,058	\$ 23,827	\$ 87,144	\$ 94,503
Certificates of Deposit	16,545	104,154	0	0	120,699	115,595
Due from Other Governmental Units - Louisiana Commission on Law Enforcement	0	0	0	7,033	7,033	5,217
State of Louisiana - DHHR Grant	13,113	0	0	0	13,113	14,036
DHHR Incentives	3,319	0	0	0	3,319	3,138
<b>TOTAL ASSETS</b>	<b>\$ 93,087</b>	<b>\$ 106,303</b>	<b>\$ 1,058</b>	<b>\$ 30,860</b>	<b>\$ 231,308</b>	<b>\$ 232,489</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 3,170	\$ 0	\$ 0	\$ 173	\$ 3,343	\$ 2,419
Due to Other Funds	2,719	6,402	0	7,022	16,143	34,847
<b>TOTAL LIABILITIES</b>	<b>5,889</b>	<b>6,402</b>	<b>0</b>	<b>7,195</b>	<b>19,486</b>	<b>37,266</b>
<b>FUND EQUITY</b>						
Fund Balances Unreserved and Undesignated	87,198	99,901	1,058	23,665	211,822	195,223
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 93,087</b>	<b>\$ 106,303</b>	<b>\$ 1,058</b>	<b>\$ 30,860</b>	<b>\$ 231,308</b>	<b>\$ 232,489</b>



**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**YEAR ENDED DECEMBER 31, 1995**  
**WITH COMPARATIVE TOTALS FOR**  
**YEAR ENDED DECEMBER 31, 1994**

	TITLE IV-D	WORTH- LESS CHECK	INVESTI- GATIONS	TDNET	TOTALS	
					1995	1994
<b>REVENUES</b>						
Fees and Forfeitures	\$ 0	\$ 46,286	\$ 0	\$ 28,955	\$ 75,241	\$ 74,053
Grant	80,323	0	0	29,884	110,207	104,190
Incentives	53,306	0	0	0	53,306	49,217
Interest Income	785	4,318	0	0	5,103	2,555
Buy Money Retrieved	0	0	0	120	120	2,970
Other Income	0	0	0	0	0	160
<b>TOTAL REVENUES</b>	<b>134,414</b>	<b>50,604</b>	<b>0</b>	<b>58,959</b>	<b>243,977</b>	<b>233,145</b>
<b>EXPENDITURES</b>						
Auto Expense	0	0	0	113	113	129
Capital Outlay	0	0	0	5,541	5,541	20,326
Confidential Advances	0	0	0	18,733	18,733	18,751
Employee Benefits	10,858	8,572	0	1,488	20,918	13,906
Insurance	361	1,290	0	0	1,651	506
Investigation Supplies	0	0	0	653	653	0
Office Expense	1,274	993	0	1,156	3,423	4,749
Other	497	0	0	603	1,100	2,630
Payroll Taxes	641	485	0	270	1,396	1,291
Professional Fees	2,913	0	0	0	2,913	6,172
Repairs & Maintenance	0	0	0	866	866	4,240
Salaries	96,109	39,113	0	18,600	153,822	135,179
Telephone	1,614	0	0	7,809	9,423	8,380
Training & Seminars	780	0	0	0	780	1,299
Travel	3,391	0	0	0	3,391	828
<b>TOTAL EXPENDITURES</b>	<b>118,438</b>	<b>50,453</b>	<b>0</b>	<b>55,832</b>	<b>224,723</b>	<b>218,386</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>15,976</b>	<b>151</b>	<b>0</b>	<b>3,127</b>	<b>19,254</b>	<b>14,759</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In (Out)	(8,027)	0	0	5,372	(2,655)	514
<b>EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>7,949</b>	<b>151</b>	<b>0</b>	<b>8,499</b>	<b>16,599</b>	<b>15,273</b>
BEGINNING FUND BALANCE	79,249	99,750	1,058	15,166	195,223	179,950
ENDING FUND BALANCE	\$ 87,198	\$ 99,901	\$ 1,058	\$ 23,665	\$ 211,822	\$ 195,223

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 SPECIAL REVENUE FUNDS -- TITLE IV -- D 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

	1995		VARIANCE -- FAVORABLE (UNFAVORABLE)	1994
	BUDGET	ACTUAL		ACTUAL
REVENUES				
Grant	\$ 80,000	\$ 80,323	\$ 323	\$ 79,835
Incentives	50,000	53,306	3,306	49,217
Interest Income	0	785	785	549
<b>TOTAL REVENUES</b>	<b>130,000</b>	<b>134,414</b>	<b>4,414</b>	<b>129,601</b>
EXPENDITURES				
Capital Outlay	0	0	0	4,226
Employee Benefits	9,500	10,858	(1,358)	9,964
Insurance	0	361	(361)	506
Office Expense	2,200	1,274	926	1,419
Other	1,500	497	1,003	299
Payroll Taxes	1,500	641	859	642
Professional Fees	0	2,913	(2,913)	6,172
Salaries	100,000	96,109	3,891	87,404
Telephone	3,000	1,614	1,386	1,871
Training and Seminars	0	780	(780)	217
Travel	4,500	3,391	1,109	828
<b>TOTAL EXPENDITURES</b>	<b>122,200</b>	<b>118,438</b>	<b>3,762</b>	<b>113,548</b>
EXCESS OF REVENUES OVER EXPENDITURES	7,800	15,976	8,176	16,053
OTHER FINANCING USES				
Operating Transfers Out	(26,636)	(8,027)	18,609	(11,704)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(18,836)	7,949	\$ 26,785	4,349
FUND BALANCE -- BEGINNING	67,680	79,249		74,900
FUND BALANCE -- ENDING	\$ 48,844	\$ 87,198		\$ 79,249

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 SPECIAL REVENUE FUNDS-- WORTHLESS CHECK 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

	1995		VARIANCE -- FAVORABLE (UNFAVORABLE)	1994
	BUDGET	ACTUAL		ACTUAL
REVENUES				
Fees	\$ 49,000	\$ 46,286	\$ (2,714)	\$ 56,156
Interest Income	0	4,318	4,318	2,006
<b>TOTAL REVENUES</b>	<b>49,000</b>	<b>50,604</b>	<b>1,604</b>	<b>58,162</b>
EXPENDITURES				
Employee Benefits	8,750	8,572	178	2,557
Insurance	0	1,290	(1,290)	0
Office Expense	1,200	993	207	14
Other	600	0	600	50
Payroll Taxes	1,100	485	615	406
Salaries	40,000	39,113	887	30,986
<b>TOTAL EXPENDITURES</b>	<b>51,650</b>	<b>50,453</b>	<b>1,197</b>	<b>34,013</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,650)	151	2,801	24,149
OTHER FINANCING USES				
Operating Transfers Out	(14,933)	0	14,933	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(17,583)	151	\$ 17,734	24,149
FUND BALANCE--BEGINNING	118,300	99,750		75,601
FUND BALANCE--ENDING	\$ 100,717	\$ 99,901		\$ 99,750

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 SPECIAL REVENUE FUNDS -- TDNET 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

	1995		VARIANCE-- FAVORABLE (UNFAVORABLE)	1994
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Forfeitures	\$ 10,000	\$ 28,955	\$ 18,955	\$ 17,897
Grant	32,000	29,884	(2,116)	24,355
Buy Money Retrieved	0	120	120	2,970
Other Income	0	0	0	160
<b>TOTAL REVENUES</b>	<b>42,000</b>	<b>58,959</b>	<b>16,959</b>	<b>45,382</b>
<b>EXPENDITURES</b>				
Auto Expense	300	113	187	129
Capital Outlay	10,000	5,541	4,459	16,100
Confidential Advances	15,000	18,733	(3,733)	18,751
Employee Benefits	1,700	1,488	212	1,385
Investigation Supplies	2,000	653	1,347	0
Office Expense	1,500	1,156	344	3,316
Other	1,000	603	397	2,281
Payroll Taxes	261	270	(9)	243
Repairs and Maintenance	1,500	866	634	4,240
Salaries	18,600	18,600	0	16,789
Telephone	5,750	7,809	(2,059)	6,509
Training & Seminars	0	0	0	1,082
<b>TOTAL EXPENDITURES</b>	<b>57,611</b>	<b>55,832</b>	<b>1,779</b>	<b>70,825</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(15,611)</b>	<b>3,127</b>	<b>18,738</b>	<b>(25,443)</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	0	5,372	5,372	12,218
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>(15,611)</b>	<b>8,499</b>	<b>\$ 24,110</b>	<b>(13,225)</b>
<b>FUND BALANCE--BEGINNING</b>	<b>15,660</b>	<b>15,166</b>		<b>28,391</b>
<b>FUND BALANCE--ENDING</b>	<b>\$ 49</b>	<b>\$ 23,665</b>		<b>\$ 15,166</b>



## AGENCY FUND

### Forfeiture Fund

To account for the receipt and subsequent disbursement of funds received under the asset forfeiture law, relating to seizure and controlled dangerous substances property forfeiture, and under the bond forfeiture law, relating to premiums on bail bond fees and bonds forfeited.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 AGENCY FUND--FORFEITURE FUND STATEMENT OF CHANGES  
 IN ASSETS, LIABILITIES, AND FUND EQUITY  
 YEAR ENDED DECEMBER 31, 1995

	BALANCE JANUARY 1 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31 1995
<b>ASSETS</b>				
Cash	\$ 194,576	\$ 301,692	\$ 302,396	\$ 193,872
Due From Other Governments	67		67	0
Due From Other Funds	255		255	0
Non-Cash Assets Seized	0	10,156		10,156
<b>TOTAL ASSETS</b>	<b>\$ 194,898</b>	<b>\$ 311,848</b>	<b>\$ 302,718</b>	<b>\$ 204,028</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Seizures not yet forfeited	\$ 138,635	\$ 155,600	\$ 152,444	\$ 141,791
Judgements not yet Disbursed	55,963	308,691	302,717	61,937
Due to Other Funds	300			300
<b>TOTAL LIABILITIES</b>	<b>\$ 194,898</b>	<b>\$ 464,291</b>	<b>\$ 455,161</b>	<b>\$ 204,028</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 194,898</b>	<b>\$ 464,291</b>	<b>\$ 455,161</b>	<b>\$ 204,028</b>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for all fixed assets owned by the District Attorney's Office.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS  
 DECEMBER 31, 1995 AND 1994

	<u>1995</u>	<u>1994</u>
<u>GENERAL FIXED ASSETS</u>		
Equipment	\$ 263,332	\$ 238,815
 TOTAL GENERAL FIXED ASSETS	 \$ <u>263,332</u>	 \$ <u>238,815</u>
 <u>INVESTMENT IN GENERAL FIXED ASSETS</u>		
Property Acquired from --		
Contributions from Other Governmental Units	\$ 61,104	\$ 45,000
Special Revenue Funds	73,493	67,952
General Fund	<u>128,735</u>	<u>125,863</u>
 TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	 \$ <u>263,332</u>	 \$ <u>238,815</u>

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
YEAR ENDED DECEMBER 31, 1995

GENERAL FIXED ASSETS--JANUARY 1	\$ 238,815
ADDITIONS	
Contributions from Other Governmental Units	16,104
Special Revenue Funds	5,541
General Fund	<u>2,872</u>
TOTAL ADDITIONS	<u>24,517</u>
GENERAL FIXED ASSETS--DECEMBER 31	\$ <u>263,332</u>



OTHER SUPPLEMENTARY REPORTS AND INFORMATION

**DON M. McGEHEE**  
*(A Professional Accounting Corporation)*  
P.O. Box 1344  
806 North Trenton  
Ruston, Louisiana 71273-1344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 13, 1996.

I have 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's Office 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. 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.

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

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

I noted certain matters, as described below, involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

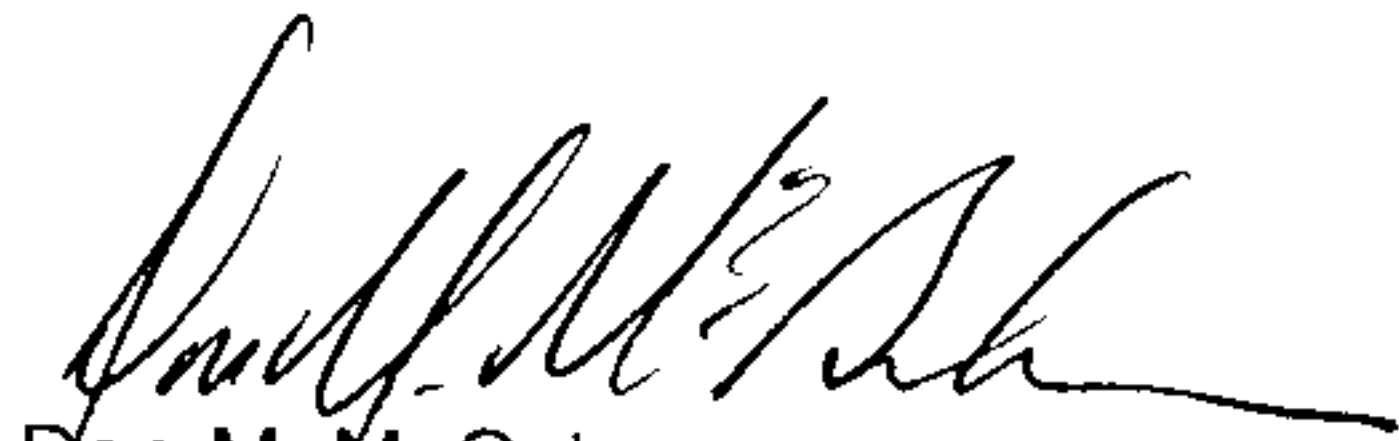
It came to my attention that the District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control. I consider this to be a reportable condition as defined above.

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 or 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I consider the reportable condition involving the internal control structure and its operations that I described above to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the District Attorney of the Third Judicial District, for the year ended December 31, 1995.

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE THREE

This report is intended for the information of management, Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996

**DON M. McGEHEE**  
(A Professional Accounting Corporation)  
P.O. Box 1344  
806 North Trenton  
Ruston, Louisiana 71273-1344

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

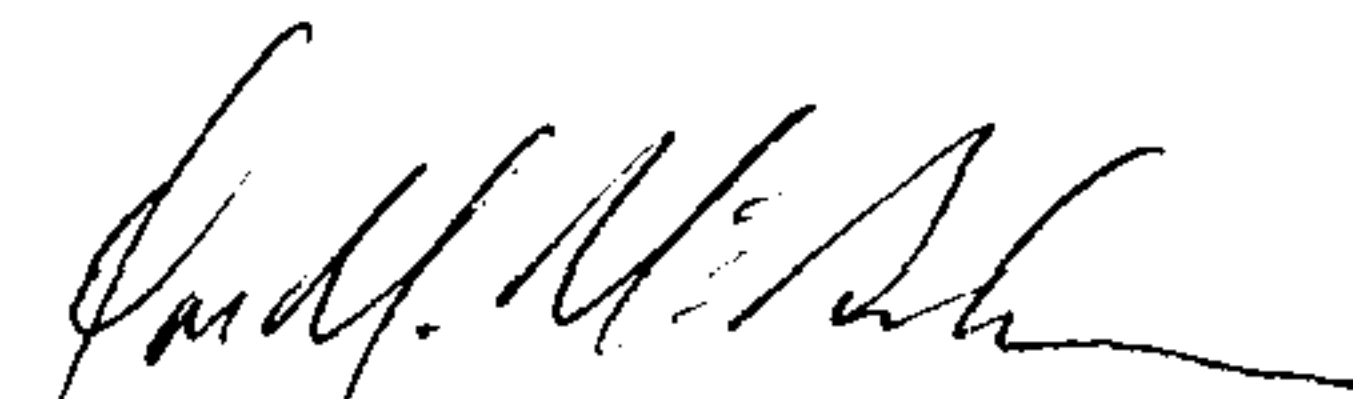
I have audited the general purpose financial statements of the District Attorney of the Third Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated May 13, 1996.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney's Office is the responsibility of the District Attorney's Office management. As part of my audit, I assessed the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants could cause the financial statements to be materially misstated. I concluded that the risk of such material misstatement was sufficiently low that it was not necessary to perform tests of the District Attorney's Office's compliance with such provisions of laws, regulations, contracts, and grants.

However, in connection with my audit, nothing came to my attention that caused me to believe the District Attorney's Office had not complied, in all material respects, with the laws, regulations, contracts, and grants referred to in the preceding paragraph.

This report is intended for the information of management of the District Attorney's Office, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996

(318) 255-9544



**DON M. McGEHEE**  
*(A Professional Accounting Corporation)*  
P.O. Box 1344  
806 North Trenton  
Ruston, Louisiana 71273-1344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 13, 1996.

I have 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 (OMB) 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.

In planning and performing my audit for the year ended December 31, 1995, I considered the internal control structure of the District Attorney of the Third Judicial District, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney's general purpose financial statements 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 May 13, 1996.

The management of the District Attorney's Office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures 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:

Cash  
Revenue and Receivables  
Expenditures for Goods and Services and Accounts Payable  
Payroll and Related Liabilities  
Single Audit

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 year ended December 31, 1995, the District Attorney of the Third Judicial District, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs: U.S. Department of HHS passed through Office of Eligibility Determination of the Department of Social Services – Office of Family Security for the Provision of Child Support Services – CFDA #13.783 and U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice – CFDA#16.579.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. 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.

I noted certain matters, as described below, involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the District Attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

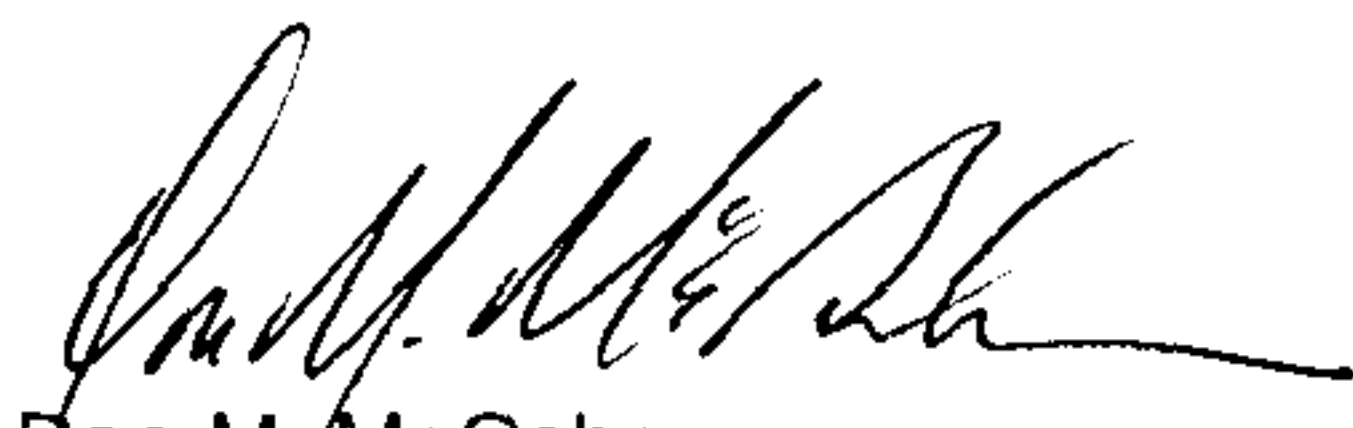
Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE THREE

It came to my attention that the District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties or system of internal controls. I consider this to be a reportable condition as defined above.

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.

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 be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I consider the reportable condition involving the internal control structure and its operations, as described above, to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the compliance of the District Attorney's Office with requirements applicable to its federal financial assistance programs for the year ended December 31, 1995, and this report does not affect my report thereon dated May 13, 1996.

This report is intended for the information of management of the District Attorney's Office, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996



**DON M. McGEHEE**  
(A Professional Accounting Corporation)  
P.O. Box 1344  
806 North Trenton  
Ruston, Louisiana 71273-1344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated May 13, 1996.

I have applied procedures to test the District Attorney's 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	Allowable Costs/Cost Principles
Civil Rights	Drug-Free Workplace Act
Cash Management	Administrative Requirements
Federal Financial Reports	

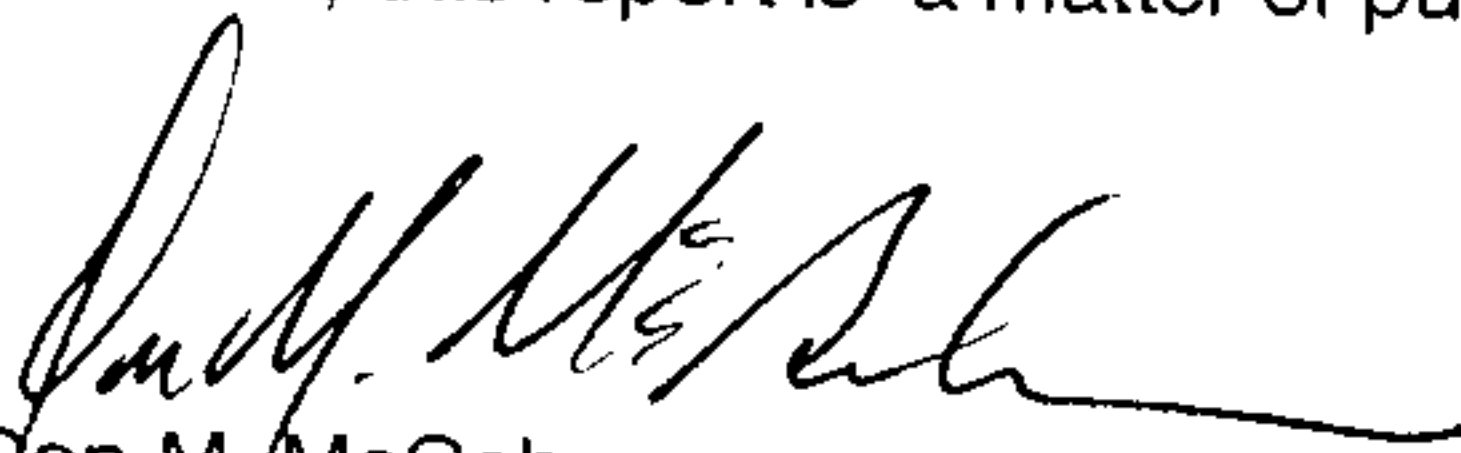
My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney'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 Third Judicial District had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.



Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

This report is intended for the information of management of the District Attorney's Office, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996

**DON M. McGEHEE**  
(A Professional Accounting Corporation)  
P.O. Box 1344  
806 North Trenton  
Ruston, Louisiana 71273-1344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 13, 1996.

In connection with my audit of the general purpose financial statements of the District Attorney of the Third Judicial District, and with my consideration of the District Attorney'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 certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney'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 Third Judicial District, had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

This report is intended for the information of the District Attorney's Office management, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996

**DON M. McGEHEE**  
(A Professional Accounting Corporation)  
P.O. Box 1344  
806 North Trenton  
Ruston, Louisiana 71273-1344


INDEPENDENT AUDITOR'S REPORT ON SCHEDULE  
OF FEDERAL FINANCIAL ASSISTANCE

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 13, 1996. These general purpose financial statements are the responsibility of the District Attorney's Office 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 Third 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.



Don M. McGehee  
Certified Public Accountant  
May 13, 1996

(318) 255-9544



DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	GRANT EFFECTIVE DATE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	DISBURSE- MENTS/ EXPENDI- TURES
U.S. Department of Health and Human Services: Passed through Louisiana Department of Social Services -- Office of Family Support for the Provision of Child Support Enforcement Services	Before 7-1-95 After 6-30-95	13.783	355-5110 355-6124	83,541 91,892	\$ 59,556 62,144
Total Department of Health and Human Services					121,700
U.S. Department of Justice: Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice -- Drug Section	Before 7-1-95 After 7-1-95	16.579	93-B1-B.02-0C36 95-B1-B.02-0E17	21,270 30,693	21,746 18,736
Total Department of Justice					40,482
<b>TOTAL FEDERAL ASSISTANCE</b>					<b>\$ 162,182</b>