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GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

DISTRICT ATTORNEY OF THE FOURTEENTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
CALCASIEU PARISH

DECEMBER 31, 1995

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Release Date 7-17-96

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INDEPENDENT AUDITORS' REPORT

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1995, and for the year then ended. These financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's 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 Office of Management and Budget 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourteenth 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements 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 Fourteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Langley, Williams & Co.

May 15, 1996

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS

December 31, 1995

	<u>GOVERNMENTAL FUND TYPES</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>ASSETS</u>		
Cash	\$ 185,201	\$ 122,682
Investments, at cost	758,186	-
Receivables		
Commissions on fines and forfeitures	21,202	-
Grants from Louisiana Department of Health and Human Resources	-	35,469
Interest	3,662	-
Restricted assets - cash	1,142,860	-
Fixed assets	-	-
TOTAL ASSETS	\$ 2,111,111	\$ 158,151
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 47,203	\$ 1,109
Other liabilities	-	-
TOTAL LIABILITIES	47,203	1,109
Fund equity:		
Investment in general fixed assets	-	-
Fund balances -		
unreserved - designated for future expenditures	1,142,860	-
unreserved - undesignated	921,048	157,042
TOTAL FUND EQUITY	2,063,908	157,042
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,111,111	\$ 158,151

The accompanying notes are an integral part of this statement.

<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUP</u>	
<u>AGENCY FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
\$ 663,469	\$ -	\$ 971,352
-	-	758,186
-	-	21,202
-	-	35,469
-	-	3,662
-	-	1,142,860
-	<u>641,544</u>	<u>641,544</u>
<u>\$ 663,469</u>	<u>\$ 641,544</u>	<u>\$ 3,574,275</u>
\$ -	\$ -	\$ 48,312
<u>663,469</u>	<u>-</u>	<u>663,469</u>
663,469	-	711,781
-	641,544	641,544
-	-	1,142,860
-	-	<u>1,078,090</u>
-	<u>641,544</u>	<u>2,862,494</u>
<u>\$ 663,469</u>	<u>\$ 641,544</u>	<u>\$ 3,574,275</u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES

For the year ended December 31, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Fines and forfeitures	\$ 133,404	\$ -	\$ 133,404
Collection fees-worthless checks	-	153,164	153,164
Collection fees-civil	6,888	-	6,888
Enrollments fees	71,415	-	71,415
Other forfeitures	335,995	-	335,995
Intergovernmental	-	228,793	228,793
Interest	60,670	1,185	61,855
Miscellaneous	<u>17,449</u>	<u>2,200</u>	<u>19,649</u>
Total revenues	<u>625,821</u>	<u>385,342</u>	<u>1,011,163</u>
<u>EXPENDITURES</u>			
Current			
General government	703,542	60,504	764,046
Health and welfare	-	84,664	84,664
Capital outlay	<u>111,301</u>	<u>4,331</u>	<u>115,632</u>
Total expenditures	<u>814,843</u>	<u>149,499</u>	<u>964,342</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(189,022)	235,843	46,821
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	232,300	-	232,300
Operating transfers (out)	<u>-</u>	(232,300)	(232,300)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>232,300</u>	(232,300)	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	43,278	3,543	46,821
<u>FUND BALANCE - BEGINNING OF PERIOD</u>	<u>2,020,630</u>	<u>153,499</u>	<u>2,174,129</u>
<u>FUND BALANCE - END OF PERIOD</u>	<u>\$ 2,063,908</u>	<u>\$ 157,042</u>	<u>\$ 2,220,950</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS

For the year ended December 31, 1995

GENERAL FUND

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Fines and forfeitures	\$ 126,000	\$ 133,404	\$ 7,404
Collection fees	5,328	6,888	1,560
Enrollment fees	72,000	71,415	(585)
Other forfeitures	323,384	335,995	12,611
Intergovernmental	-	-	-
Interest	30,000	60,670	30,670
Miscellaneous	<u>7,600</u>	<u>17,449</u>	<u>9,849</u>
Total revenues	<u>564,312</u>	<u>625,821</u>	<u>61,509</u>
<u>EXPENDITURES</u>			
Current			
General government	694,765	703,542	(8,777)
Health and welfare	-	-	-
Capital outlay	<u>26,000</u>	<u>111,301</u>	<u>(85,301)</u>
Total expenditures	<u>720,765</u>	<u>814,843</u>	<u>(94,078)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(156,453)	(189,022)	(32,569)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in (out)	<u>232,864</u>	<u>232,300</u>	<u>(564)</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>232,864</u>	<u>232,300</u>	<u>(564)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	76,411	43,278	(33,133)
<u>FUND BALANCE - BEGINNING OF PERIOD</u>	<u>2,020,630</u>	<u>2,020,630</u>	<u>-</u>
<u>FUND BALANCE - END OF PERIOD</u>	<u>\$ 2,097,041</u>	<u>\$ 2,063,908</u>	<u>\$(33,133)</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ -	\$ -	\$ -
165,000	153,164	(11,836)
-	-	-
-	-	-
245,000	228,793	(16,207)
1,000	1,185	185
<u>2,300</u>	<u>2,200</u>	<u>(100)</u>
<u>413,300</u>	<u>385,342</u>	<u>(27,958)</u>
80,000	60,504	19,496
123,100	84,664	38,436
<u>1,500</u>	<u>4,331</u>	<u>(2,831)</u>
<u>204,600</u>	<u>149,499</u>	<u>55,101</u>
208,700	235,843	27,143
(210,000)	(232,300)	(22,300)
(210,000)	(232,300)	(22,300)
(1,300)	3,543	4,843
<u>153,499</u>	<u>153,499</u>	<u>-</u>
\$ 152,199	\$ 157,042	\$ 4,843

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 1 - INTRODUCTION

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Fourteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury financial statements would be misleading if data of the organization was not included because of the nature or significance of the relationship, the district attorney was determined to be a component unit of the Calcasieu 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 government unit, or the other governmental units that comprise the financial reporting entity.

C. 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. The various funds are grouped by type in the financial statements. The following fund type and account group are used by the district attorney.

Governmental Fund Types:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Title IV-D Special Revenue Fund

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

Worthless Check Collection
Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

Fiduciary Fund Type:

Agency Fund

The agency fund is used to account for assets held by the district attorney as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. This fund is used to account for drug money seizures and bond forfeitures until such time as the court orders disposition of such funds to various agencies as required by law.

Account Group:

General Fixed Assets Account Group

The General Fixed Assets Group is used to account for fixed assets used in governmental fund type operations. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

Interest earned on investments is accrued under the modified accrual basis.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses), when the underlying event occurs.

E. BUDGET PRACTICE

The district attorney utilizes the following budget practices:

1. Formal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

E. BUDGET PRACTICE - Continued

2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The district attorney approves the budgets and it is available for public inspection no later than fifteen days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the district attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.

For the year ended December 31, 1995, total expenditures exceeded budgeted expenditures by \$94,078 in the General Fund, but adequate funds were available to cover such expenditures.

F. ENCUMBRANCES

The district attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds, but maintains adequate records to comply with budgets and to prepare budgetary reports.

G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

II. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in the district attorney's office (governmental fund type operations) acquired by the Calcasieu Parish Police Jury are accounted for in the general fixed assets account group of the Calcasieu Parish Police Jury.

Fixed assets acquired with the use of the General Fund or Special Revenue Fund monies are accounted for by the general fixed assets account group of the district attorney and are presented in the financial statements. No depreciation has been provided on these assets. All fixed assets are valued at historical cost.

There are no long-term obligations at December 31, 1995. The Account Group is not "funds." It is concerned only with the measurement of financial position, not with measurement of results of operations.

I. COMPENSATED ABSENCES

The district attorney has the following policy related to vacation and sick leave:

Employees of the district attorney's office accrue vacation leave at varying rates according to years of continuous service. Unused vacation leave is accumulated and carried forward from one year to the next up to a maximum of sixty days total, then it must be used or forfeited. Upon termination of employment, an employee will be compensated for accumulated vacation time not to exceed twenty-five days, on parish portion of salary only.

Employees of the district attorney's office accrue 12 days of sick leave each year. Sick leave may be accumulated and carried forward from one year to the next up to a maximum of 180 days. No payment is made for accumulated sick leave upon termination of employment.

Employee benefits are paid from the Calcasieu Parish Police Jury. Accordingly, no liabilities are accrued in the district attorney's General Fund with respect to employee benefits.

J. TOTAL COLUMNS ON STATEMENTS

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

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

K. FUND EQUITY

Reserves

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

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources. The amount designated for future expenditures is for drug enforcement related expenditures.

NOTE 3 - CASH AND INVESTMENTS

As reflected on the balance sheet, the district attorney had cash and investments totaling \$2,114,212 and \$758,186, respectively, at December 31, 1995. Cash and investments (certificates of deposit) are stated at cost, which approximates market. These deposits (or the resulting bank balance) and investments must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank (GASB Category 3) in a holding or custodial bank that is mutually acceptable to both parties. The deposits (bank balance) and investments at December 31, 1995, were secured as follows:

Bank balance	\$ 2,152,989	Federal Deposit Insurance	\$ 140,712
Investments	<u>758,186</u>	Pledged Securities	<u>4,715,157</u>
	<u>\$ 2,911,175</u>		<u>\$ 4,855,869</u>

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

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance January 1, 1995	\$ 525,912
Additions	115,632
Deductions	<u> -</u>
Balance December 31, 1995	<u>\$ 641,544</u>

General fixed assets consist of the following:

Transportation equipment	\$ 62,370
Furniture and fixtures	121,497
Office equipment	385,490
Training course	24,700
Leasehold improvements	<u>47,487</u>
	<u>\$ 641,544</u>

NOTE 5 - PENSION PLANS

The district attorney and assistant district attorneys are members of the District Attorneys Retirement System. Secretaries of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana.

These retirement systems are multiple employer, statewide retirement systems which are administered and controlled 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. Pension expenditures are paid from the Calcasieu Parish Police Jury. Accordingly, no expenditures have been recorded in the district attorney's funds with respect to pension benefits.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 6 - LEASES

The district attorney has leased automobiles which are classified as operating leases. Lease expense for the year ended December 31, 1995 is \$15,553. Future minimum lease payments over the remaining terms of the leases are as follows:

Year ending	
1996	\$ <u>13,581</u>

NOTE 7 - LITIGATION AND CLAIMS

The district attorney was not involved in any litigation or aware of any claims at December 31, 1995.

NOTE 8 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE FINANCIAL STATEMENTS

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

Expenditures classified as general government recorded in the accompanying general purpose financial statements in the Special Revenue Fund accounts for amounts paid to the Calcasieu Parish Police Jury Criminal Court Fund as reimbursements of certain overhead costs of the Special Revenue Fund.

The general government expenditures of the General Fund as recorded in the accompanying general purpose financial statements are as follows:

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1995

NOTE 8 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE FINANCIAL STATEMENTS-Continued

Donations	\$ 74,365
Joint service agreements	42,934
Travel and seminars	60,573
Office	240,569
Dues	26,887
Vehicle	32,961
Legal and other professional	64,717
Overhead reimbursement Calcasieu Parish	
Police Jury	94,000
Pretrial diversion/Victim assistance programs	55,708
Public service announcements	<u>10,828</u>
	<u>\$ 703,542</u>

Donation expenditures are to area community organizations to promote drug education programs, and joint service agreement expenditures are to area law enforcement agencies to purchase equipment necessary for drug enforcement. Funds necessary for these expenditures have been provided through seizures under the provisions of Louisiana Revised Statue R.S. 40:2616.

As of December 31, 1995, the district attorney has remaining commitments for agreements entered into in 1995 and prior years of \$21,287.

NOTE 9 - 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 No 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney for the Fourteenth Judicial District received \$90,733 and \$138,060 in reimbursements and incentive payments, respectively.

COMBINING STATEMENTS

SPECIAL REVENUE FUNDS

Worthless Check Fund

The Fund accounts for the collection of worthless checks given area merchants for which the merchant has been unable to collect due to insufficient funds of the patrons. The Fund also accounts for the collection of fees from the patrons to be used for the necessary expenditures of the district attorney.

Child Support Enforcement - Title IV-D

The Fund accounts for the incentive payments and reimbursements from the Louisiana Department of Health and Human Resources for the necessary expenditures of the district attorney to enforce the support obligations owed by absent parents to their families and children.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1995

	<u>WORTHLESS CHECKS</u>	<u>TITLE IV-D</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 28,385	\$ 94,297	\$ 122,682
Receivables			
Grants from the Louisiana Department of Health and Human Resources	-	35,469	35,469
TOTAL ASSETS	\$ 28,385	\$ 129,766	\$ 158,151
<u>LIABILITIES AND FUND EQUITY</u>			
Accounts payable	\$ 801	\$ 308	\$ 1,109
Fund equity:			
Fund balances - unreserved-undesignated	27,584	129,458	157,042
TOTAL LIABILITIES AND FUND EQUITY	\$ 28,385	\$ 129,766	\$ 158,151

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the year ended December 31, 1995

	<u>WORTHLESS CHECKS</u>	<u>TITLE IV-D</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Collection fees	\$ 153,164	\$ -	\$ 153,164
Enrollment fees	-	2,200	2,200
Intergovernmental	-	228,793	228,793
Interest	-	<u>1,185</u>	<u>1,185</u>
Total revenues	<u>153,164</u>	<u>232,178</u>	<u>385,342</u>
<u>EXPENDITURES</u>			
Current			
General government	60,504	-	60,504
Health and welfare	-	84,664	84,664
Capital outlay	-	<u>4,331</u>	<u>4,331</u>
Total expenditures	<u>60,504</u>	<u>88,995</u>	<u>149,499</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	92,660	143,183	235,843
<u>OTHER FINANCING (USES)</u>			
Operating transfer (out)	(107,865)	(124,435)	(232,300)
<u>TOTAL OTHER FINANCING (USES)</u>	<u>(107,865)</u>	<u>(124,435)</u>	<u>(232,300)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</u>	(15,205)	18,748	3,543
<u>FUND BALANCE - BEGINNING OF PERIOD</u>	<u>47,449</u>	<u>106,050</u>	<u>153,499</u>
<u>FUND BALANCE - END OF PERIOD</u>	\$ <u>32,244</u>	\$ <u>124,798</u>	\$ <u>157,042</u>

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION



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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated May 15, 1996. These general purpose financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 general purpose financial statements of the District Attorney of the Fourteenth 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 our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

May 15, 1996

Langley, Williams & Co.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1995

<u>Federal Grantor/ Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass- Through Grantor's No.</u>	<u>Revenues</u>	<u>Expenditures</u>
U.S. Department of Health and Human Services				
Passed Through Louisiana Department of Health and Human Resources				
Child Support Enforcement Title IV-D	13.679	13.783	\$ 90,733	\$ 90,733



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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1995, and have issued our report thereon dated May 15, 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 the provisions of Office of Management and Budget 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.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Fourteenth Judicial District for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the District Attorney of the Fourteenth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs on 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.

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
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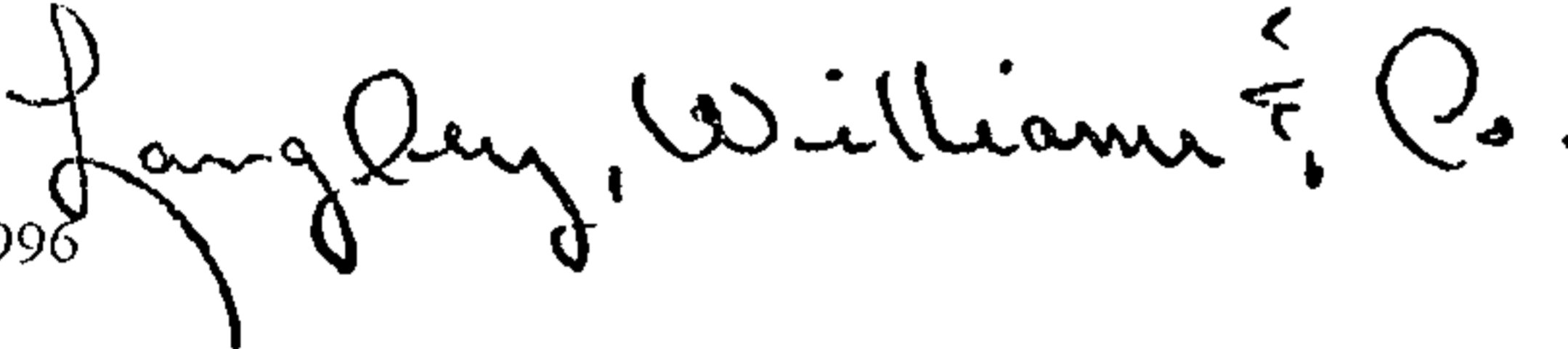
For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

1. Revenue/Cash Receipts
2. Expenditures/Cash Disbursements
3. *Property, Equipment and Capital Expenditures*
4. Fund Equities
5. Grant and Similar Programs

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

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

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

May 15, 1996 



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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 15, 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 financial statements are free of material misstatements.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance in the following categories: general compliance, eligibility, other specific compliance, and grantor reporting.

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
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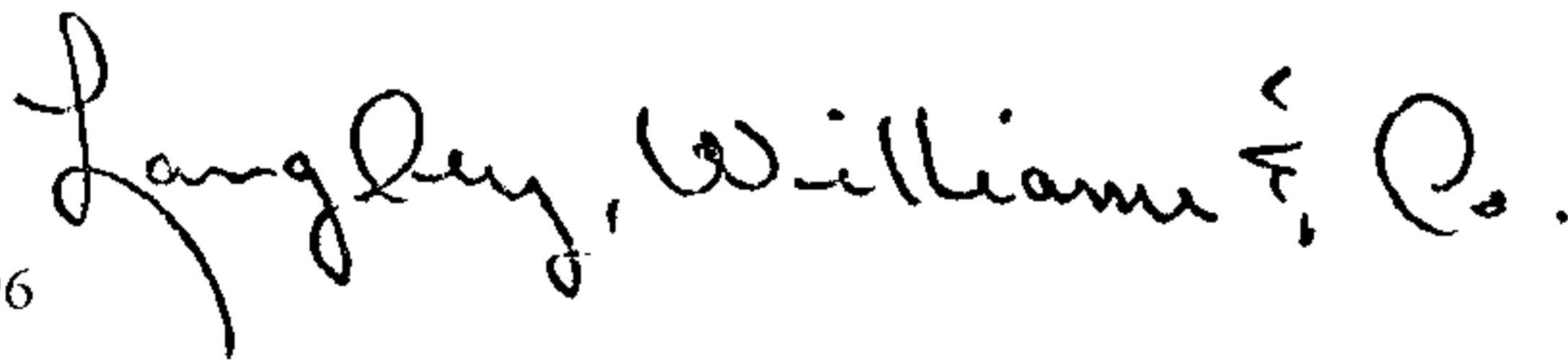
For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Fourteenth 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 program: Child Support Enforcement Title IV-D.

We performed tests of controls, as required by the 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 and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. 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.

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 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. 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 management, and the Louisiana Legislative Auditor. However this report is a matter of public record and its distribution is not limited.



May 15, 1996



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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 15, 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 the provisions of Office of Management and Budget Circular A-128, "Audits of State of Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests of compliance indicate that, with respect to the items tested, the District Attorney of the Fourteenth Judicial District complied, in all material respects, with the provisions referred to in the preceding paragraph, and with respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Fourteenth Judicial District has not complied, in all material respects, with those provisions.

This report is intended for the information of management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

May 15, 1996

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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 15, 1996.

We have applied procedures to test the District Attorney of the Fourteenth Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, administrative requirements.

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 Fourteenth Judicial District's 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 Fourteenth Judicial District, 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, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

May 15, 1996

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

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 15, 1996.

In connection with our audit of the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, and with our consideration of the District Attorney of the Fourteenth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to its nonmajor federal financial assistance program 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 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 of the District Attorney of the Fourteenth Judicial District's 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 Fourteenth Judicial District, 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, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

May 15, 1996

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