

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Pasidos of Cataboala and Concordia, Louisiana

General Purpose Financial Statements With Independent Andian's Report As of and for the Two Years Bioloi December 31, 1996 With Sandsemental Information Schedules

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DISTRICT ATTORNEY OF THE REFIT REDUCIAL DISTRICT Paradas of Concernia and Catabooks, Louisiana Concerns, December 31, 1996

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Repair Annual a

Received Antonia and Received Antonia Portuge

Pataneo Lawrences Brettenerstein Asserveinen, Antorina

Water Handley, Kong

Independent Anditor's Report

OSTRUCT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT bridge of Catabook and Crecordia, Louisiana

I conductor any soft in secondary carefully correctly satisfies sensitivity on downserver stability bedrefacily, and or the branch flows and the library flows. These stability spectra that a plan and perform the soft is or down in minimum of new strength the logical approxy branch interesting as the of marchiminimum. An soft bedreface cosmising, or a test basis, reduced as including and the logical approxy flows financial strengths. As and al-soinalistic model the location group principles touch and spectrum principle strengths. The location approximation including an example the accurate group principles touch and applications principle strengths with the location approximation of the location of the location approximation of the location approximation of the location of the locatio

In my opinion, the general purpose financial statements referred to above process fairly, in all materials respects, the financial pushtion of the District Answers of the Scientish Addeal Districts as of Descender 31, 1996, and the results of its to specificate the each of the two years then ended in conferency with generally accepted accessing priorities. DIVERSET ATTORNEY OF THE SHATENET RUDICIAL DIVERSET Pathles of Catalocila and Concredia, Lesiniana Independent Audior's Report, Disconter Audior's Report,

Mg and is not made for the propose of thereing are optimize on the general propose framewith intervents takes on a solution in the comprisoned in discretion calculate land the burlet of contents the percented by the propose of additional analysis and is not a requiring face of the general propose framewith standard within the percent of the Sweethy fide lifetimes. The discretion has been considered and adding proceedings applied in the analysis of the propose framewide discretion has an advance of values.

In accordance with Generoscet Andring Standards, I have also insud a report dual kine 24, 1997, or any considerable of the Diricit Alterney of the Second Indeal Diricity's intensity control insteads and a report and also 24, 1997 on the diricit attorney's compliance with laws, regulations, contacts, and genet.

~

Word Meanne, Louisiano June 24, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS EDVERYIEW)

National A

EXCENT ATTENDENT OF THE SECOND ACTION ACTION Parishes of Cardenak and Concerning, Londons of FIAD TYPES AND ACTION FOR GROUP

Combined Fahrers Stort, December 31, 1995

	09418	DINE.	FEECHER FIDE TIPE- BECHE		AT ORDERS.	
	-1000	1050341 1050	AMPEY AMPEY	TODE MARCEL	MURRAL LINE TOM LINEARDOR	MINDEPEND 3053
ASSETS						
Mourables	8,000	10,465				19,548
Equipment and fumition				990,658		98,456
Amount to be provided for retrauent of long-torm oblightions	_			-	\$29,110	29,514
YOUNG ASSETS	30.05	817,710	\$11.963	990,438	59,06	910,444
LANRETTEN AND FIGURE FOLTEY Linkline Paperd Inflations people Capital lows popular Expands the atlans Trail Linklines Fred Explore Jaconsent is	1.50 1.00 	\$2,010 3,015		2004	10,118	\$3.66 3.766 28.198 28.198 28.567
process fixed events Fand belowy -				900,698		98,7,56
macereed - underignated Yard Fand Equip		_ <u>11/8</u>		-99,69	NOV	11,990
NUP PEND DOLLEY	10.05	N1.710		\$10,438	120.108	

The accomplicating actual and an informed part of the Restrict Occurrence

National E

PROBATION FOR A DAMAGE OF THE SPECIFIC PROBATION OF THE Publics of Confusion and Concentra, Landson and COVERNMENTAL FUND TYPE -COVERNMENTAL FUND TYPE -

Combined Statement of Be-scenes, Preproference, and Changes in Fired Balances - Dolpt (SAAP Basics and Actual For the Year Bashel Disconter 31, 2000

		-MONERA			secon and	
		ALC: N	TAVIDADE A		ACKIN.	124508-011 #782-0705-011
REVENUES						
Entropy community around a first the second						
Hould and Burne Services						
Fees, charges, and commissions for services	64,500	68,292	(71%)		8,558	6.951
Other snames	3,800	126	3,456			
Total concusor	26,300	189.087	4,197	142,879	151/53	8,951
Personal acreices and related benefits	35,800	30,259	(159)	255,804	121,412	25.422
Opening services Materials and accellen	34,000	20,000	6,008	1.50	1.073	121
Tariet and other charms						
history and refer charges						
		33,665.				
					_343,946	56,3.0K
END IN INFORMATION OF INCOMPANY						
					- 2.30.	
OTHER DRAFFING STRAFTS AND						
Description in the second seco	13.800	10.200	13,650		11.600	11.02
Department (another an						
		29,447			1,400	
AND OTHER DE	7905 E	3,758	5,708	20051	11,102	
FUND BALANCES (INDEED AT						
READING OF VEAK	22231	0.458	0.403	Sceal.	- 515	
VIAN BALANCEY						
AT END OF YEAR	1922.8	_ 1029	\$278	50.040	1511,042	60.5%

The accompanying noise are an integral part of the formulal attention.

Statement C

DECEMENT ATTORNEY OF THE ADVENTIA FLERCIAL DECIDENT Paciation of Catalonals and

GOADBAMERTAL FUND TYPE GOADBAL FUND AND RECAL RESERVE TWEEP

Coalized Suspant of Erreans, Expenditors and Changes in Find Educes - Budget EGLAP Builts and Actual For the Sus Endod Decoder 30, 1993

	- 08	Trents	- 21-8	99/34.333	
	HANK 20	AND DEPOTRALL	PERMIT	.633.4	Theorem (1971
RESTRUCT					
Interpret superind execution: Technical analy Organization of					
			\$125,562	\$305,507	0
Note your - Depotented of Social Services		445 112,302	45,000	45,811	
Conveniences on fines and devisions. Free, charges, and commissions for articles	515.000 527			1.111	1.051
Pros. charges, and commissions for attracts Other recenters		19. 1,88		110	
Tetal around	\$5.400 105	311 20.08	151,102	192.496	6.276
	strategy and				
IOPENETURES					
Gaussi government - jedicist					
Forward services and school bearfits	AL662 12				
	4,000 10		4,558	4,764	20
Tarvil and other charges		262 4,000	14.500	4,88	1.119
Capital early	_82		101.02	111156	
Yand capacitorys	25,433, 182	.820.105	191.00	1113.96	
LM DS (Meany) OF REVIEWES		10.07	(80.197)	12.200	15,441
OVER EXPERIENTING	22,958 _2	383.00	100100	10,58	
OTHER DISASCING SOLID IN Chief					
					10,000
	state or	153		127,6963	27,000
Total advarfamming according	12,128, 17	15.8%	ALC: N	2,890	2,568
130 YSS (Indicione) OF REALIST					
AND OTHER SOLUCES OVER	Manuel	an ar	NOT	10.366	10.716
EXPENSITURES AND OTHER USES	Marco	(101) <i>O</i> RC	DOM:	191,000	100,004
FUND BALANCES (INSIG) AT				11,543	11.347
DESINANE OF YEAR	202512	ACR GATE	_ seeii	11,945	
PUND BALANCES (Delini)					
AT ITSECH YEAR	20201 02	.495	ster	- 100	

The average against noise are an integral part of the formula statements.

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Parishes of Cataboula and Concordia, Louisiana

Notes to the Planneid Statements As of and for the two years ended Departure 31, 1996

1. SUMMARY OF SECRIPTICANT ACCOUNTING POLICIES

As provided by Article V, Stotion 26 of the Landsian Constitution of 1974, the district atomics has charge of every criminal proceedings for state in Na district, in the representative of the state before due prand jury is this district, and the head by the gatafing descent of the judicit district for a tomprovided by low. The district atomicy is district by the gatafility descent of the judicit district for a tomor of waves. The indistrict another processors the reactions of Constraint and Discoredia. Landsian

A. REPORTING ENTITY

As proceeding anthenises of the gradiditis, for reporting parquers, the Databank and Decounder Parity before bries are considered expanded measuring areas well. The financial reporting early consists of 0.0 the primary processors the police large), but repairations for the relation of the primary gravements of the bries and bries of the progradiantic set of the primary processors of the policy with the primary processors are analysis of the primary gravement of the bries and bries which with the primary processors are analysis of the primary processors and the policy of the policy of the analysis of the primary primary primary primary framework and the the analysis of the primary primary primary primary framework and the the analysis of the primary primary primary primary framework and the policy of the analysis of the primary primary primary primary framework and the policy of the primary primary

Governmental Accounting Standards Journal (GASB) Statement No. 14 combinished entries for determining which encounces an interface of the combined period of the Cataloads and Cancerlain Parkale Periods Aurica for fitmatch appetting paperses. The basic excitation for including a potential component und which her reporting methics in Franciski accountability. The GASB has use forth extents to be considered in determining fitzurabil accountability. The effects the ladore

- Appointing a voting resjority of an ergenization's prventing body, and
 - The ability of the policy jury to impose its will on that operation and/or
 - b. The potential for the organizations to provide specific financial benefits to or impose specific financial bandous on the police intre.

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Particle of Catheols and Concords, Loninieu Natu to the Plannical Statements (Contineel)

- Organizations for which the police jury does not appoint a voting materix but any forally decodent on the redice larv.
- Departurities for which the appeting certity fluorecial statuments would be midenting if data of the organization is not included because of the suprave a statisticance of the relationship.

Because the Comords Parkh Police Jary matiatus and operato the parkin corritors to visible the direct starting of the Status, the dirict astrong was described to be a composite and the Concerdia Parkh Police Jary, the Statuski parking status, The land of parking baryon distances of you the parking status, The land of parking baryon distances of you the parking status, The land of parking baryon distances of the status the potential gravity and the Parking status of the status of the potential gravity and the Parking status of the status of the status to potential gravity of the Parking Status of the Status of the Status to potential gravity of the Parking Status of the Status of the Status of the Status of the potential gravity of the Status of the

B. PUND ACCOUNTING

The district allocity new family and account groups to report on its financial position and the results of its operations. Prind accounting is designed to demonstrate legal compliance and to aid financial management by suggesting transactions manad to certain poverment functions or azivitias.

A final is a spatial accounting only with a self following set of accounts that proprise in association, shortling, and energies, revenues, and expenditures. As account proop, or the other band, is a fluxedail appending detects designed as provide accountability for contributions to all delible (agreeming defined designed) in provide designed for contributions and addition (agreeming defined designed) in provide designed for contributions and addition (agreeming defined designed) and and for a set of the designed designed designed designed designed designed are with the designed set of expensions.

Then have classified their funct categoristic, governmentel, propriotary, and Ohiolory. Tach category, in term, is relyded to prepare l'interparts, "Government l'anti-are and to account for a government is present articles, where the flows of american is un periodical of categoristics to the public as opposed to proprioting direct heater the force of attention is on accounting the cost of gravitating services to the public on other agreement frequely acrives categoristic and the public on other agreements frequely acrives categoristic acrievation of the public on other agreement frequely acrives categoristic acrievation of the public on other agreement for a service of the public of the public of the public on other agreement. DISTRICT ATTORNEY OF THE SEVENTH JUDCIAL DISTRICT Pariety of Catalouis and Concordia, Louisiana Notes in the Pranetal Statements (Continued)

> for others. The district atomory's current operations require the size of prverimental and fiduciary funds, and are described as follows:

Gevernmental Funds:

General Fund (District Attorner's Exponet

The General Faud was astablished in compliance with Lowbiana Revised Status 15:571-11, which prevides that works per cent of the files, endexted and beads fulficial to transmission to the deater atterney to shring the necessary compatibilities of this of file.

Special Revenue Funds

Special revenue funds are used to access for the precede of specific revenue sources such as federal and state grants, and feas for services. Those revenues are legally restricted, either by grant agreement or state law, to capatillative for specified pergreen such as family and child appear pergramm, and specify expense or the chierite alterney's willow.

Educiary Fund Type - Anney Funds

The agreey fields are used as dipositories for civil units, rath boots, tures, lees, et eterns. Disbussments from the finals are made in various purely agreeds. Highers in sets, et evens, in the manner protected by law. The agreey finals are restored in invites (street equal highlight) and do not involve management of rands of executions.

C. GENERAL FIXED ASSETS AND LONG-TEEM DRFT

Gaussia fload succes are not capitalized in the freeds used to acquire flees. Justicel, capital acquisitions are influential as expenditures (applied online) in the preventential fundand the related access are respond in the gaussial fload assume accent argony. All Freedments are valued in access. Descent fload assues provided by the Cambridian Descenting Farthy Bodies floar are not even even to the second fload assues accent access. DISTRICT ATTORNEY OF THE SIVENTI JUDICIAL DISTRICT Parides of Cambrid and Concerla, Louisian Notes to the Francial Intercepts (Centineed)

No signeciation has been provided on general fixed assets. The electric automay has no loss sums first at December 31, 1996.

D. BASIS OF ACCOUNTING

The disarcelal and reporting treasurest applied to a final is descended by toconcontent diverse. All processment final in an account of oraling a content financial resources necessarized fiors. With this integration fields and output around and overset. Multiless grantly are indefined to the balance wheel, Openning interneous for these dash protect increases (i.e., revenues and other financing searce) and decreases in d.e., concediments and other financing searces) and decreases.

The modified accreditation of accounting is used for repeating all governments in trypes. Under the modified account has not accounting, reserves are recognized when susceptible to accredit 0.0..., when they house both memorihe and available? Macarable summer the annexed or the rememorian are the determined and "solidable" means calculately while the current period or score mongly threating to be used to pay to control the while the current period or score mongly threating to be used to pay to control the solidaries and accounting accounting the solidable of the solid to pay to control the solidable of the solidable of the solidable of the solidable of the solid to pay.

X.cecose:

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

Gauts are recorded when the district atomicy is estibled to the funds.

Internal income on domand deposits is recented monthly when the internet is surrent and couldn't to the account.

Substantially all other revenues are recorded when received.

Taxof on the above criteria, commission on frees and bord forfutures, and erants have been traneed as uncentible to accend. DISTRUCT ATTOUNEY OF THE SEVENTH REDICIAL DISTRUCT Parishes of Catalonds and Concordia, Louistan Nature to Financial Statements (Continued

Executiones

Expenditures are generally recognized under the modified accent basis of accentities when the rulated first lability is incorrect.

Other Financing Sources (Used

Transfers between finals which are rot expected to be repaid are accounted for as other financing sources (usus) and are recognized when the underlying events occur.

E. BEDGET PRACTICES

The prepared height for the General bank, prepared on the modified aximal lasks, in accusating, in subtack the product bank prepared to the fibers duey prime is the start of the mell memory of the start, is necessary. The height is stabilished and controlled researchers accounting. Appropriations lips as a prime and and must be start of the start researchers. The start of the sta

Found halpstary integration is employed as a management central device during the year. Balgond associet included is the accompanying financial structure include the reviewal advantation budget associate and all advantation associations.

F. CASH

Useder stere hwy, the distaint automory may dispoint funds within a frucal agent hank cognited matter the terms of the States of Lonsins, the bins of any atter actual is the united, or the larse of the Dates States. The district attempt may lineed in coefficiants and line clopesion of state hands cognotient matter Lonsinne have and national backs having privilaginal officiant in Lankinsan. All December 31, 1996, the district attempt has downed deposite training 522, 651. DESTRICT ATTORNEY OF THE SEVENTH JUDICIAL DESTRICT Parities of Catalouis and Concernin, Loninian Name to the Plannesi Statements (Continued

> These deposits are stand at case, which approximates market. Under static law, face deposits, or the resulting bask talances, must be accanably factori deposit insurance or the pulsipa of securities arened by the food appent bask. Explored balances, their balances at December 31, 1999, sent \$35,323 and see fully secured by factorial deposit instrume.

G. VACATION AND NUCK LEAVE

Supplayers of the alattic attorney's effice receive from 5 to 15 days of watconstative vagation lowe easily yare, dispating on their length of service. Each employee is allowed 10 days of a lot fever on abs objective yars. These is no line on the american for allocation to employee can recommittee. However, at relationses or termination, the conclusion field relation of terms.

The cost of careest laws privilages, compared in accretizers with GASB-Codification Section (20), is recognised as a current-year capaniliants in the General Partiwhen the laws is betterily orders.

IL TOTAL COLEMNS ON COMBINED STATEMENTS

Test coheres or the combined statements are applied Merotensides (bit) to indicate that it is presented only to facilitate framedal analysis (exercises). Data in this educate data are generate framedal pesitive in conformity with generally accepted accounting principles. Number is such data comparable to a consolidation, interchand eluciation in these on the sum and is in the acceptance of 1th other.

2. RECEIVABLES

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

DEFINICE APPORNEY OF THE SEVIENTIE JUDICIAL DETRICT Parities of Catabooks and Concordin, Louisiana Name sucher Dissocial Statements (Continue

	Geaced Fired	Thic IV-D Special Bosome Paul	Teal
Interpretamental researce: Fodoal - Department of Hadds and Haman Survices State - Department of Social Services Commission on Deca and Fertiliance.	\$9,023	\$8,063 2,632	\$8,063 2,432 9,023
Trul	\$9,623	\$10,495	\$39,518

3. CHANCES IN GENERAL FIXED ASSETS

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

Bolance, Januara J., 1995	\$29,347
Addition: Your miled December 31, 1995	5.682
Year ended December 31,1995 Year ended December 31,1995	23.364
Delations:	23,000
Year ended December 31,1995	NONE
Year ended December 31,1996	.(18,192)
Relance, December 31, 1995	\$50,655

4. PENSION PLAN

The cherics attempt and analous dialosis attempts of the Societah Addida Diarlia are markinted the Lonization Diversity Alternet Hystory. Provide on cold of the direkt attempts of the reported in the accomparing Remetal interests are be employee performing the discussion of basicity Spains. All solation analysis cold the direkt statempt of these appeals by the two generating automics that complete the direkt, and as way, they are numbers of the Provided Petroveet Systemationics in a temptation in attempt of these size and purposed petroveet Systems automics and the accompany of the direkt statempt of the horizond petroveet Systems Director Systems. DISTRICT ATTORNEY OF THE SEVENTH JUDCIAL DISTRICT Parishes of Catabools and Concordia, Londrinen News with Francial Statements (Cartineef)

LEASES

The distrist attempty's effice recently leaves under capital leaves as an asset and an obligative in the accompanying francist statements. Capital leaves at December 31, 1996, are comprised of the following:

Lass-purchase agreement for the purchase of a 1993 Jeep Gentl Cherolee, outered into on August 8, 1996, due in 33 meanlily installments of \$75 through April, 1999, with an interest rate of 8.55 per root per annue.

Lease purchase agreement for the purchase of computer equipment, entered into an November 20, 1996, das in 26 monthly installments of \$339 through December, 1999, with an intervent nets of 8.05 per cost per annum.

The following is a summary of future minimum losse personne, together with the present value of the net minimum losse payments, as of December 31, 1996;

Your	Payments
1997	\$8,585
1985	8,585
1999	5,665
Total minimum losse payments	22,937
Loss - assessed representing Interest	(2,499)
Present value of net minimum losse parameters	\$20,538

4. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of charges in long-term obligation transactions for the two yearrested December 31, 1996;

NONG
21,847
NOSE
(1,509)
\$20,334

-35

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Paristics of Catabooks and Concordia, Louisiann Nauxo tube Financial Statements Continued

CHANGES IN UNSETTLED DEPOSITS DUE TO OTHERS

A summary of charges in smattled deposits due to others for the two years ended December 31, 1996. Johnson

Balance, January L. 1999	(\$2,294)
Addisone	
Year ended December 31,1995	50,342
Year ended December 31,1996	85,938
Deletions:	
Year ended December 31, 2995	(50,991)
Year ended December 31, 1996	(25,042)
Balance, December 31, 1996	513,943

8. LITIGATION AND CLAIMS

A December 31, 1996, the district atorney is not involved in any highlion, nor is he aware of any associated thints.

9. EXPENSITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE PRANCIAL STATISMENTS

The accompanying financial statuments do not include certain expenditures of the fibricit attenty raid out of the funds of the emission court, the parish police javies, or directly by the state. DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Pasidos of Catalicada and Concordia, Louisiana Netto to the Francoid Statuceum (Continued)

18. CHANGE IN REPORTING

The Workford Clock Faul has been parsiandy reported as a Governmental Fund type Spectral Bosoma Fund. Beginning in 1995, this fixed will be reported as a Federatry Faul Type Approx Fund. The following momentia of Bosomer C: and Industria on surround or Bosomer C:

Pand balances as previously reported	\$8,341
Wathless Cleck Fund	3,002
Fund balance at Jacoury 1, 1995, nonated	\$11,343

SUPPLEMENTAL INFORMATION SCHEDULES

DISTINCT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT THYDRIG COMPARISON AND CONCERN, LORIGAN SUPPLEMENTAL DIFUSION SCHEDULE Day by The Yean Pairle Deventer 11 (198)

FUNCTARY FUND TYPE : AGENCY FUNDS

NPECIAL ASSET: FORPETTURE AGENCY FUND

The Special Acuse Parishness Agency from accesses for all transactions involving merey sector deving controlled software costs, said of property select dering controlled advance cases and tace devined forfield by the costs, and the distribution of the above frank in accordance with Lankiana Revived Status 44,2016. The final wave cruated by the Software and Costeolidal Daugerous Sabstawy Preserve Perchange Act of 1998 and because difference langers 1. (300)

WORTHLESS CHECK PUND

The Worklives Check Unit Fund constants of leve collected in accordance with Landaux Enviro. Manne (M.S.K. Waldo provides for an appetite for whenever the district anomaly's office collects and processes a worklives check. Expandances from this load are risk as do detection of the district atoms; and may be used only to definy the adartic and expanses of the office of the district atoms; but may be used only to definy the adartic and expanses of the office of the district atoms; but may be used only to definy the adartic and expanses of the office of the district atoms; but may be used to according to the district transvery.

Schedule 1

DESTRICT ATTORNEY OF THE SECTION FUNCTION DESTRICT Periodes of Concordia and Condenia, Lonisian PrinterLandy PUND 19195 - AGENCY FUNDS

Combining Balance Steet, December 31, 1996

	SPECIAL ASSET FEMPLETING	NORTHLESS THEFTS
ANNETS Carls and cash equivalents	\$751	\$13,232 \$13,983
LIABILITIES Deposits due offices		<u>513.232</u> <u>\$12.981</u>

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Schedule 2

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Parishes of Concordia and Catabache

PIDUCIARY FUND TYPE - AGENCY PUNES

Contributing Schedule of Changes in Unsetfied Depends Date to Others For the scar Endod December 31, 1996

	APRCIAL BOT ADRIT CRICK ISBNITERIIMTIOUAL
UNSETTLED DEPOSITS AT REGINNING OF YEAR - DUE TO OTHERS ADDITIONS	<u> </u>
ADDITIONS Teasing	
Inspirate. Inspirate arrend on demand deposits Merchant famili	22 27 85,409 85,409
Other additions	447 447
Total additions	22 85,916 85,838
Total	251 88,244 88,945
REPUCTIONS	
Deposits settled ta:	
Existics Alteracy	18,100 18,101
Papmonts to montheasts	30,807 - 30,807
Other reductions	245245
Total reductions	NONE 25.012 25.012
UNSETTLED DEPOSITS AT END	
OF YEAR - DUE TO OTHERS	5751 513,232 513,963

DISTRICT ATTORNEY OF THE PHPTH RUDCIAL DISTRICT Parishes of Panishin, Richland, and West Carroll, Louisian RUDCLARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Uncetted Deposite Date to Others For the Year Baded December 31, 1995

	SPECIAL HOT ASSET CHUCK <u>FORTETINE INT 100.00</u>
UNSETTLED DEPOSITS AT REGINNING OF YEAR - DUE TO OTHERS	<u></u>
ADDITIONS	
Depenits:	
laterost carned on domand depenits.	23 21
Morchant family	56,321 56,321
Total additions	21 96,321 96,342
Tetal	729 53,319 54,948
REPORTIONS	
Descript southed by	
Concordia Parish Sheriff	36 .35
Catabools Parish Sheriff	40 40
District Alterney	22,250 22,250
Payments to incrubants	28 936 28 935
	70 70
Total reductions	NUNE 50,991 50,991
UNNETTERD DEPOSITS AT IND	
OF YEAR - DUE TO OTHERS	\$120 \$2,328 \$3,047

Independent Andikor's Reports on Federal Financial Assistance; Compliance With Laws, Regulations, Contracts, and Genetay and Internal Control Structure

The following independent and/or's report on the scholads of futual famical automatic complexes with a splitting, constraint, and prant, and on the instraint concert tension are presented in the last splitting, constraint, and prant, and and the presented of the comprehension of the back above of the complexement of the presence of the back Springer and the back above of the complexement of the presence of the back for the Springer Springer and the back above of the splitting of the splitting and the foretion of the foreign splitting of the s



Independent Andikor's Report on Supplementary Schedule of Federal Pinaracial Assistance

DISTRICT APTORNEY OF THE MEVENTH JUDICIAL DISTRICT Parishes of Catalonia and Concerdia. Louisian

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Independent Anditor's Report on Compliance With Lares, Regulations, Contracts and Grants

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT Parishes of Catalords and Concerdia, Lauisian

Three andited the general purpose financial statements of the Diobist Atterney of its: Second Judicial Diatics, a component unit of the Concords Parth/Police Jary, as of Document 21, 1996, and for the year theo ended, and have issued my report thereon shall be 24, 1997.

I conclused my and it is eccentree with percently accepted indiffig attached, forcementer Analysis, Sandrech, Imani D Juli Cangareller Carent of the United Sance fragmentics, and and Managanera and Badge Crimita A-TR, Andre et Sance and Lond Percentrem: and the Cardinan Generatories and Gelde, inclusively by the Beeley of Landman Certificity of the Accounting and Carlo dege and Andre, Thom analysis of the Mede Accounting and the Densine Ingenture, Andres, Thom analysis of the Mede Accounting and the Mede and the Mede inclusion streaments and near the property that I plan to preven the main inclusion streaments and accounting the Percentre International Accounting to find a distancement.

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Material instances of necessrplance created of falsness to follow requirements, or violations of publishing, commission in stances, regulations, or creates that mass me to constant that the appropriate of the minimum cashing from these falsaces or violations is manual to the general purpose financial standards. The nonline of my traits of compliance decision for following instances of amountplanta. DESTRUCT ACTURNING OF THE SEVENTH RUDICIAL DESTRUCT Parishes a Califordi and Concentia, Louisiana Independent Auflion's Report on Compliance, etc. December 24, 1996

Need to Comply with Louisiana Local Government Badget Act.

Finding: The offering attempt of an adoptantly member budgets. Lewisian Revised Status (URS) 38:1207-1210 registers the during almostly a budget mendbedet when expendituons to the physical experiments for the constraints of the year constraint and budgets expendituons to frequence or more memory. Consequently, for the year anded Dacamber 23, 1996, actual expendituons in the forward level constant hubberts documbers by S33 for the 10.6 YEB.

Recommendations In the future, the charics attenny should amend the budget as required by the statutes.

Management's Response: The District Atomay stand that the Gancal Foul Instigst would be mentured in the fature and attended as necessary.

3 considered (bit) instance of moreompliance in framing my option on whether the don's automy, it dones in a subscript and this report does not affect my report dated Jane 34, 1997, or these percent and reasons framework transmitter transmits.

This report is intraded for the information of the Diariet Attempt of the Seventh Tardeal Diariet, management of the duriet attempty office, and internet duriet and forderal agencies. This is no instantiate built the duriet being of this report, which is a matter of public recent.

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West Mearce, Lewisiana have 24, 1997



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

DISTRICT ATTORNET OF THE SEVENTH IUDICIAL DISTRICT Periodes of Catalonda and Concordia, Louisiana

How and/of the general preprint framerical intersects of the District Ansensey of the Seventh Indexid District, a component unit of the Discredia Facial Police Insy, as of December 31, 1996, and for each of the years in the two year period then ended, and how insued any proper thereare a discred Jace 28, 1997.

These applied procedures to use the District Atheney of the Several Indicial District's compliance with the following requirements applicable to its follow! Emarcial assistance prepares, which is identified in the accompanying Scholde of Follow Humarian Anotheness, Free tree wave and do Dasanber 21, 1996.

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This separt is included for the information of members of the District Attorney of the Second Individ-District, management of the district atorney's office, and internent turns and federal species. The isner increded to the district atorney's office, and internent district species.

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West Moorce, Louisiana. Jane 24, 1997



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Independent Auditor's Report on Compliance With Specific Requirements Applicable to Normajor Federal Financial Autotance Program Transactions

INSTRICT ATTORNEY OF THE MEVENTH JUDICIAL DESTRICT Perishes of Catabools and Concordia, Louisian

1 have available the provide purpose financial statements of the Dianter Attorney of the Second Audicial Diolect, a component unit of the Concordin Parish Police Kary, as of December 31, 1990, and for each of the years in the two year peciels than could, and have insed my arout through stand June 24, 1997.

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With respect to the literast tends, the results of those precedence disclosed no material features of precompliance with the suphressure listed in the preceding propyol. With respect to from not stackly, randing cause to any atomice that ensemble we in balace that the Elsekic Attaurup of the Soversh Judicial District had not complete, in all material imports, with those regularements.

This report is bisolide for the information of the members of the Diarier Ansensy of the Second Judicial Diaries, mangament of the diaries anamy's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a manue of public access).

Gerral

West Menroe, Leuisiana June 24, 1997



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Independent Auditor's Report on the Internal Control Structure

REFERENCE ATTORNEY OF THE SEVENCE FUDICIAL DISTRICT Systems of Cambrids and Cancordia, Louisiana

I have walled the general purpose financial statements of the Diatric Attoency of the Seventh Matkini Diatek, a component with of the Concentla Farish Police Jacy, as of December 31, 1996, and for each of the gazes in the two gaze period then and/d, and have found my report therase flated Jaco 32, 1997.

1 conducted my andit in acceptance with generally accepted andring matches, forevenew Arkebig Rombink, mond by the Comparities Found at the United States; and the providence of Office of Managanetic and Budges Consult A-1125, marks of States and Learning Constraints, Theorematic Managanetic acception of the States; and Learning Constraints, Theorematic Managanetic acception of States and Learning Constraints, and Arkeb constraints and the States; and Learning Constraints, and a constraints and a constraints and states and acception (Ensing Managanetic acception).

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DESTRUCT ALTERMENT OF THE SEVENTS REDICIAL DESTRUCT Parities of Catabouts and Concordia, Louisiana Infependent Author's Report on Internal Control Statuture, Describer 20, 1986.

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West Monroe, Louisiana -June 24, 1997



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DISTRICT ATTORNEY OF THE SEVENTE JUDICIAL DISTRICT Parishes of Catabasia and Concordia, Louisian

I have audited the general purpose frame/al materians of the District Allocatey of the Seventh Judicial District, a component unit of the Concordia Farish Public Jary, as of December 31, 1996, and for each of the years in the two year period their ended, and have instead are report thereon there have 24, 1997.

I conclusion up and/i in accordance with parently accorded antifuing mathematic Government Analysis, Standards, sissed by the Comparison formation of the Union States, and CHI one Management and Rodget Chernite A. 225, studies of Non-Land Governments. These mathematics and Obli Creation A. 225, negative that [14 as and performa the adult of union according according to the parent] parent performance and the statest according to the parent parent formation according to the statest according to the size and applicable. According to the parent performance of the statest applicable according to the statest applicable according to the parent performance of the statest applicable according to the statest applicable.

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

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DISTRICT ATTORNEY OF THE SEVENTH REDCLAR DISTRICT Parithes of Cathools and Concordia, Louisian Independent Andres's Report on Internal Control Strangers, etc., Decomber 33, 1996

For all of the internal control structure entrgories linear above, I obtained an understanding of the desiyn of relevant prelicies and precedence and determined whether shay have been placed in operation, and a mesoned central risk.

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West Morroe, Louisiana June 24, 1997