



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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Columbia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated January 9, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Standards of State and Local Governments*. These 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, 1996, I considered the internal control structure of the District Attorney of the Thirty-Seventh Judicial District in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements of the district attorney 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 general purpose financial statements in a separate report dated January 9, 1997.

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

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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Columbia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated January 9, 1997.

I have applied procedures to test the District Attorney of the Thirty-Seventh Judicial District's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

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

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Seventh Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 Thirty-Seventh Judicial District had not complied, in all material respects, with these requirements.

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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Columbia, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1998, and for the year then ended, and have issued my report thereon dated January 9, 1999.

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

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

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**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
SPECIAL REVENUE FUNDS**

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

	TITLE FUND	WORKING FUND	TOTAL
	<u>1996</u>	<u>1996</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental revenues:			
Federal grants	\$55,620		\$55,620
State grants	11,540		11,540
Fees, charges, and commissions for services - collection fees		521,925	521,925
Use of money and property	298	870	1,168
Total revenues	<u>67,458</u>	<u>522,795</u>	<u>590,253</u>
EXPENDITURES			
General government:			
Current:			
Personal services and related benefits	19,777	26,269	46,046
Operating services	483	2,864	3,347
Materials and supplies		1,429	1,429
Intergovernmental	14,817		14,817
Total expenditures	<u>35,087</u>	<u>29,562</u>	<u>64,649</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
	<u>32,371</u>	<u>(5,767)</u>	<u>26,604</u>
OTHER FINANCING SOURCES (Uses)			
Operating transfers in		19,643	19,643
Operating transfers out	(27,859)		(27,859)
Total other financing sources (uses)	<u>(27,859)</u>	<u>19,643</u>	<u>(8,216)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	4,512	11,176	15,688
FUND BALANCES AT BEGINNING OF YEAR	<u>10,950</u>	<u>27,751</u>	<u>38,701</u>
FUND BALANCES AT END OF YEAR	<u>\$15,462</u>	<u>\$38,927</u>	<u>\$54,389</u>

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

The following independent auditor's reports on the schedule of Federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Governor Auditing Standards*, issued by the Comptroller General of the United States; *Office of Management and Budget Circular A-128, Audit of State and Local Governments*; the *Single Audit Act of 1994*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana**

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1986, and for the year then ended, and have issued my report thereon dated January 9, 1987. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Seventh Judicial District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These 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 made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


West Monroe, Louisiana
January 9, 1987

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**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
French at Calhoun, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended December 31, 1994

FEDERAL AGENCY/ PROGRAM ELEMENT/ PROGRAM NAME	FY94 AMOUNT	FUND- TRANSFER AMOUNT	ACCUMULATED REVENUE AT CLOSURE	REVENUE RECORDED	EXTENSION	ACCUMULATED REVENUE AT CLOSURE
United States Department of Health and Human Services Bureau of Health Services Department of Social Services - Child Support Enforcement Title IV-D	11,700	9,600	10,125	10,650	10,650	10,650

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1996

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 317 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

The Worthless Check Fund consists of fees collected in accordance with Louisiana Revised Statute 18:15, which provides for a penalty fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used only to defray the salaries and expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana
Independent Auditor's Report
on Compliance, etc.
June 30, 1996

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


West Monroe, Louisiana
January 9, 1997

SUPPLEMENTAL INFORMATION SCHEDULES

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana
Independent Auditor's Report
on Compliance With General
Requirements, etc.,
December 31, 1996

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



West Monroe, Louisiana
January 9, 1997



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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Columbia, Louisiana

2

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1986, and for the year then ended, and have issued my report thereon dated January 9, 1987.

In connection with my audit of the general purpose financial statements of the District Attorney of the Thirty-Seventh 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, *Audit of State and Local Governments*, I selected certain transactions applicable to its nonmajor federal financial assistance program for the year ended December 31, 1986. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed, reporting, matching, and establishment of support obligations that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Seventh Judicial District's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these 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 Thirty-Seventh Judicial District had not complied, in all material respects, with these requirements.

**THE DISTRICT ATTORNEY
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DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT

Columbia, Louisiana

Independent Auditor's Report
on Compliance With Specific
Requirements, etc.,
December 31, 1996

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



West Monroe, Louisiana
January 9, 1997

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana
Independent Auditor's Report
on Internal Control Structure,
December 31, 1996

In planning and performing my audit of the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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



West Monroe, Louisiana
January 9, 1997

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana**
**Independent Auditor's Report
on Internal Control Structure,
December 31, 1996**

management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- Accounting applications:
 - Revenues/Receipts
 - Expenditures/Disbursements
 - Budgeting/budgetary reporting
- General Requirements:
 - Political activity
 - Civil rights
 - Cash management
 - Allowable cost/claim principles
 - Administrative requirements
- Specific Requirements:
 - Types of services allowed
 - Matching
 - Reporting requirements
 - Special requirement - establishment of support obligations
- Claims for reimbursements:
 - Amounts claimed or used for matching

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, 1996, the District Attorney of the Thirty-Seventh Judicial District had no other federal financial assistance programs and expended 100 per cent of its total federal financial assistance under the Child Support Enforcement Title IV-D nonmajor programs.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana
Independent Auditor's Report
on Internal Control Structure,
December 31, 1996

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the abovementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

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



West Monroe, Louisiana
January 9, 1997



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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Columbia, Louisiana**

2

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated January 9, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-133, *Audit of State and Local Governments*; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (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 maintains and operates the parish courthouse in which the district attorney's office is located, the district attorney was determined to be a component unit of the 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 governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The district attorney uses funds and account groups to report on financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district attorney's current operations equal to the use of only governmental funds and are described as follows:

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

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

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DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calibouff, Louisiana
Contents, December 30, 1996

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Independent Auditor's Report

HONORABLE DON C. BURNS
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

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

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. These 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 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 Thirty-Seventh Judicial District as of December 31, 1996, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

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VERNON COON, INC.
THIRTY-SEVENTH JUDICIAL DISTRICT
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CALCASIEU, LOUISIANA
FOUR FIVE ZERO FOUR EIGHT

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Caldwell Parish, Louisiana
Independent Auditor's Report,
December 31, 1996

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

In accordance with Government Auditing Standards and OMB Circular A-128, I have also issued reports dated January 9, 1997 on the District Attorney of the Thirty-Seventh Judicial District's Schedule of Federal Financial Assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the district attorney's internal control structure.


West Monroe, Louisiana
January 9, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1996

	TITLIS FUND 0150	WORTHLESS CHECK FUND 1150	TOTAL
ASSETS			
Cash and cash equivalents	\$12,190	\$26,392	\$48,572
Receivables	9,530		9,530
Due from Title IV-D Fund		2,342	2,342
TOTAL ASSETS	<u>\$21,720</u>	<u>\$28,734</u>	<u>\$50,454</u>
LIABILITIES			
Liabilities:			
Accounts payable	\$2,113		\$2,113
Due to:			
General Fund	1,384		1,384
Worthless Check Fund	2,342		2,342
Total liabilities	<u>6,239</u>	<u>\$0,000</u>	<u>6,239</u>
Fund Equity - fund balances - unreserved - undesignated	15,481	\$28,734	\$44,215
TOTAL LIABILITIES AND FUND EQUITY	<u>\$21,720</u>	<u>\$28,734</u>	<u>\$50,454</u>

DISTRICT ATTORNEY OF THE
THIRTY-SIXTH JUDICIAL DISTRICT
Parish of Calibwell, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1986

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calibwell Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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.

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**DIRECT ATTORNEYS OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana**

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

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

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

The General Fund was established in compliance with Louisiana Revised Statute 85:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Special Revenue Funds

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

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

Fixed assets purchased from governmental funds are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 61 per cent of fixed assets are valued at actual cost, while the remaining 39 per cent are valued at estimated cost based on the actual cost of like items. No depreciation has been provided on general fixed assets. The district attorney has no long-term debt at December 31, 1996.

D. BASIS OF ACCOUNTING

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

**DISTRICT ATTORNEY OF THE
THIRTY-SIXTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

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

Revenues

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

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is notified to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

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

Expenditures

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

Other Financing Sources (Used)

Sales of fixed assets and transfers between funds that are not expected to be repaid are accounted for as other financing sources (used) and are recognized when the underlying events occur.

DISTRICT ATTORNEY OF THE
THIRTY-SIXTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

K. BUDGET PRACTICES

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

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

L. CASH AND CASH EQUIVALENTS

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the district attorney has cash and cash equivalents (bank balances) totaling \$82,104 follows:

Demand deposits	\$80,563
Petty cash	30
Time deposits	<u>11,511</u>
Total	<u>\$82,104</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 1996, total \$84,793, and are fully secured by federal deposit insurance.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

G. VACATION AND SICK LEAVE

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

H. TOTAL COLUMN ON THE
BALANCE SHEET

The total column on the balance sheet is captioned (Memorandum Only) to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. RECEIVABLES

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

	General Fund	Special Revenue Funds	Total
Intergovernmental receivables:			
Federal - Department of Health and Human Services		\$8,389	\$8,389
State - Department of Social Services		961	961
Commissions on fines and forfeitures	\$2,438		2,438
Total	<u>\$2,438</u>	<u>\$9,350</u>	<u>\$11,804</u>

J. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office equipment follows:

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

Balance, January 1, 1985	570,334
Additions	681
Deletions	<u>NOPEL</u>
Balance at December 31, 1985	<u>571,015</u>

4. PENSION PLAN

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

Assistant district attorneys who work, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of available service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 35 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 30 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below age 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

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

The system issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2081, or by calling (504) 942-5551.

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

The members are required by state statute to contribute 3.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 per cent of annual covered payroll. Contributions to the system include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1996, 1995, and 1994, were \$3,426, \$3,790 and \$408, respectively, equal to the required contributions for each year.

5. LITIGATION AND CLAIMS

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

**6. 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.

DISTRICT ATTORNEY OF THE
THIRTY-SIXTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP -	TOTAL MEMORANDUM (090.5)
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND ASSETS	
ASSETS				
Cash and cash equivalents	\$33,572	\$48,572		\$82,144
Receivables	2,434	9,530		11,964
Due from Title IV-D Fund	1,384	2,542		4,126
Office equipment			\$70,955	70,955
TOTAL ASSETS	<u>\$37,680</u>	<u>\$60,644</u>	<u>\$70,955</u>	<u>\$169,189</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$168	\$2,115		\$2,283
Payroll withholdings	593			910
Due to:				
General Fund		1,384		1,384
Workless Check Fund		2,542		2,542
Total Liabilities	<u>1,078</u>	<u>6,239</u>	<u>NONE</u>	<u>7,317</u>
Fund Equity:				
Investment in general fixed assets			\$70,955	70,955
Fund balances - unreserved - undesignated	36,512	54,405		90,917
Total Fund Equity	<u>36,512</u>	<u>54,405</u>	<u>70,955</u>	<u>161,872</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$37,680</u>	<u>\$60,644</u>	<u>\$70,955</u>	<u>\$169,189</u>

The accompanying notes are an integral part of this statement.