

CONTRACT ATTORNEYS OF THE THIRTY-SIXTH JUDICIAL DISTRICT
 COUNTY OF LOSHOLENS

TITLE 18-D INCENTIVE JUDICIAL REFORM FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET, FUND BALANCE AND ACTUAL
 DATA UNDER DECEMBER 31, 1994

WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 1993

	1994		1993	
	BUDGET	ACTUAL	DIFFERENCE	ACTUAL
Revenues				
Intergovernmental				
State grants	\$ 17,000	\$ 15,400	\$ 1,600	\$ 17,970
Taxicut revenue	500	500	0	500
Total revenues	18,000	16,100	1,900	18,470
Expenditures				
County Government - Judicial				
Personnel services and related benefits				
Salaries and related benefits	10,000	10,400	400	10,400
Materials and supplies	100	0	100	0
Auto expenses	0	0	0	0
Total expenditures	10,100	10,400	300	10,400
Excess of Revenues Over/ Under Expenditures	\$ 7,900	600	\$ 7,300	800
Fund Balance - Beginning of Year		20,700		19,800
Fund Balance - End of Year		\$ 21,300		\$ 20,600

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
 COUNTY OF LOS ANGELES
 NORTHERN CHECKS COLLECTION FEE SPECIAL REVENUE FUND
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET, 1964-1965, AND ACTUAL
 YEAR ENDED DECEMBER 31, 1965
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1964

	1964		1965	
	BUDGET	ACTUAL	EXP./OVERAGE	ACTUAL
Revenues				
Charges for services				
Fee on worthless checks	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total revenues	2,000	2,000	2,000	2,000
Expenditures				
General government - Judicial				
Operating services				
Telephone	400	500	0	500
Materials and supplies	400	300	0	300
Office supplies				
Other				
Merchant reimbursement	400	400	120	0
Total expenditures	1,600	1,470	120	1,320
Excess of Revenues Over/ (Under) Expenditures	\$ 400	\$ 570	\$ 1,320	\$ 680
Fund Balances - Beginning of Year		4,881		4,210
Fund Balances - End of Year		\$ 5,351		\$ 4,890

The accompanying notes are an integral part of this statement.

AGENCY FUNDS

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

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

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 MONROE, LOUISIANA
 AGENCY FUND
 COMBINED BALANCE SHEET
 DECEMBER 31, 1978

ASSETS	ASSET FORFEITURE FUND	NON FORFEITURE FUND	TOTAL
Cash and cash equivalents	\$ 242	\$ 784	\$ 1,026
Total assets	\$ 242	\$ 784	\$ 1,026
 LIABILITIES			
Due to law enforcement agencies and others	\$ 242	\$ 784	\$ 1,026
Total liabilities	\$ 242	\$ 784	\$ 1,026

The accompanying notes are an integral part of this statement.

STATEMENT OF ASSETS OF THE THIRTY-SEVENTH JUDICIAL DISTRICT
COUShattA, LOUISIANA
ASSET FUND
ASSET LIABILITIES FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1998 AND 1999

ASSETS	<u>1998</u>	<u>1999</u>
Cash and cash equivalents	\$ <u>263</u>	\$ <u>263</u>
Total assets	\$ <u>263</u>	\$ <u>263</u>
LIABILITIES		
Due to law enforcement agencies and others	\$ <u>263</u>	\$ <u>263</u>
Total liabilities	\$ <u>263</u>	\$ <u>263</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 COUNTY OF LOS ANGELES
 STATE OF CALIFORNIA
 ASSET FORFEITURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2008

	BALANCE DECEMBER 31, 2007	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 2008
ASSETS				
Cash and cash equivalents	\$ 240	\$ 0	\$ 0	\$ 240
Total assets	\$ 240	\$ 0	\$ 0	\$ 240
LIABILITIES				
Due to law enforcement agencies and others	\$ 240	\$ 0	\$ 0	\$ 240
Total liabilities	\$ 240	\$ 0	\$ 0	\$ 240

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SEVENTH JUDICIAL DISTRICT
 COCHISE COUNTY, ARIZONA
 BUDGET FUND
 BOND FOR FUTURE FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1984 AND 1983

ASSETS	<u>1984</u>	<u>1983</u>
Cash and cash equivalents	\$ 784	\$ 784
Total assets	\$ 784	\$ 784
LIABILITIES		
Due to law enforcement agencies and others	\$ 784	\$ 784
Total liabilities	\$ 784	\$ 784

The accompanying notes are an integral part of this statement.

MINISTRE OFFICER OF THE THIRTY-SIXTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1988

121 PERSONNEL PLAN (continued)

District Attorneys' Retirement System (continued)

original employees and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1969, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 65, provided that no reduction is applied if the member has 18 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 65. In addition, any member with at least 10 years of service may retire at age 48 with a 3 per cent benefit reduction for each year retiring below the age of 65. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 120 per cent of his average final compensation.

For members who joined the System after July 1, 1969, or who elected to be covered by the provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 65 and have 20 years of service credit, are age 60 and have 24 years of service credit, or have 28 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation.

The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .3 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .3 per cent is the statutory set rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and required each district attorney to provide employer contributions as needed to adequately fund the System.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1988, comprehensive annual financial report. The District Attorney of the Thirty-Sixth Judicial District does not guarantee the benefits payable by the System.

Parochial Employees Retirement System

Substantially all employees of the district attorney of the Thirty-Sixth Judicial District are members of the Parochial Employees Retirement System of Louisiana (PERSE), a multiple-employer (cost-sharing), public employer retirement system (PERP), controlled and administered by a separate Board of Trustees. The System

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 ORLEANS, LOUISIANA
 ANNUAL FUND
 BOND PURCHASE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 1994

	BALANCE DECEMBER 31, 1993	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1994
ASSETS				
Cash and cash equivalents	\$ 794	\$ 0	\$ 0	\$ 794
Total assets	\$ 794	\$ 0	\$ 0	\$ 794
LIABILITIES				
Due to law enforcement agencies and others	\$ 794	\$ 0	\$ 0	\$ 794
Total liabilities	\$ 794	\$ 0	\$ 0	\$ 794

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
COCAHATA, LOUISIANA
TITLE 10-B REIMBURSEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (BASIC BASIS) AND ACTUAL
TOTAL ENDED DECEMBER 31, 1998
WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED DECEMBER 31, 1997

	1998		VARIANCE FUND BALANCE	1997
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal grants	231,000	235,537	4,537	231,000
Sale of assets	0	4,708	4,708	0
Misc	0	1,558	1,558	0
Interest revenues	2,222	2,222	0	2,222
Total revenues	233,222	243,025	9,803	233,222
Expenditures				
General Government - Judicial				
Operating services				
Accounting	1,448	1,588	140	1,448
Insurance	2,400	4,458	2,058	2,044
Telephone	800	684	116	718
Materials and supplies				
Repairs	0	833	833	893
Office supplies	1,400	4,398	2,998	600
Travel and other charges				
Auto expense	2,583	1,210	1,373	1,510
Reimbursements to Red River				
Parish Police Jury	18,000	28,580	10,580	28,880
Capital outlay	0	28,320	28,320	0
Total expenditures	28,231	62,152	33,921	28,231
Excess of Revenues Over Expenditures	204,991	180,873	24,118	204,991
Fund Balance - Beginning of Year		27,813		27,813
Fund Balance - End of Year		208,686		232,806

The accompanying notes are an integral part of this statement.

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

Honorable William B. Jones, District Attorney
of the Thirty-sixth Judicial District
P. O. Box 808
Covington, Louisiana 70039

We have audited the component unit financial statements of the District Attorney of the Thirty-sixth Judicial District, Covington, Louisiana, a component unit of the Red River Parish Police Jury, for the year ended December 31, 1990, and have issued our report thereon dated May 9, 1997.

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, "Audit of State and Local Governments". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1990, we considered the internal control structure of the District Attorney of the Thirty-sixth Judicial District, Covington, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Thirty-sixth Judicial District's component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated May 9, 1997.

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

GENERAL FIXED ASSETS ACCOUNT GROUP

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

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

Honorable William R. Jones, District Attorney
of the Thirty-Sixth Judicial District
P. O. Box 604
Covington, Louisiana 70013

We have audited the component unit financial statements of the District Attorney of the Thirty-Sixth Judicial District, Covington, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1990, and have issued our report thereon dated May 8, 1991.

In connection with our audit of the component unit financial statements of the District Attorney of the Thirty-Sixth Judicial District, Covington, Louisiana, and with our consideration of the District Attorney of the Thirty-Sixth Judicial District, Covington, Louisiana, internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-118, "Methods of State and Local Government", we selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1990.

As required by OMB Circular A-118, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; and any special requirements that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Sixth Judicial District, Covington, Louisiana, compliance with these requirements. Accordingly, we 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 our attention that caused us to believe that the District Attorney of the Thirty-Sixth Judicial District, Covington, Louisiana, had not complied, in all material respects with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

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

Hines, Jackson & Hines
Monroe, Louisiana
May 8, 1991

HINSON, JACKSON & HINES
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**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH THE FEDERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

HONORABLE William E. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 400
Coushatta, Louisiana 71219

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 3, 1987.

We have applied procedures to test the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1986: political activity, civil rights, federal financial reports, allowable costs/cost principles, and drug-free workplace act.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement FOR SINGLE SUBSIDIARIES OF STATE AND LOCAL GOVERNMENTS." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of 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 our attention that caused us to believe that the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, had not complied in all material respects with these requirements.

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

Hinson, Jackson & Hines
Shreveport, Louisiana
May 3, 1987

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

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

Mines, Jackson & Mines
Baton Rouge, Louisiana
May 8, 1987

HENRI, JACKSON & HAYES

MEMBER PUBLIC ACCOUNTANTS

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BE AWARE OF YOUR RIGHTS
CONSUMER PROTECTION

STATE OF LOUISIANA
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable William B. Jones, District Attorney
of the Thirty-Sixth Judicial District
P. O. Box 484
Coushatta, Louisiana 71028

We have audited the component unit financial statements of the District Attorney of the Thirty-Sixth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 6, 1987.

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

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

In planning and performing our audit of the financial statements of the District Attorney of the Thirty-Sixth Judicial District, Coushatta, Louisiana, for the year ended December 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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SUITE BUILDING
LAFAYETTE SQUARE ONE
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JAY & UNIVERSITY STS.

FOR 1963
NATCHITOCHEE, LOUISIANA THREE
TELEPHONE ONE SIX ONE
NATCHITOCHEE

L. MARY JACKSON, JR., CPA
Partner

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

Honorable William E. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 448
Cochitons, Louisiana 71519

We have audited the computerized financial statements of the District Attorney of the Thirty-Ninth Judicial District, Cochitons, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1963, and have issued our report thereon dated May 9, 1964.

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

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Thirty-Ninth Judicial District, Cochitons, Louisiana, is the responsibility of the District Attorney of the Thirty-Ninth Judicial District management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the 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 disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Hines, Jackson & Hines
Natchitoches, Louisiana
May 9, 1964

CASH/DEFERRED
OR (ACCUMULATED)
REVENUE AT
JANUARY 1, 1993

RECEIPTS OR
REVENUE
RECOGNIZED

CONSTRUCTION/
EXPENDITURES

CASH/ACCUMULATED
OR DEFERRED
REVENUE AT
DECEMBER 31, 1993

\$ 05,414

\$ 13,192

\$ 137,490

\$ 0

_____ 0

_____ 13,192

_____ 137,490

_____ 13,192

\$ 18,414

\$ 26,384

\$ 138,521

\$ 13,192

DEPARTMENT ATTORNEY OF THE TRINITY-SOUTH JUDICIAL DISTRICT
 COCHRAN, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDING DECEMBER 31, 1966

FEDERAL GRANTOR/ PASS-THROUGH GRANTEE PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTEE'S NUMBER	PROGRAM OR FUND AMOUNT
U.S. Department of Health and Human Services			
Forward Through Louisiana Department of Social Services, Office of Family Security, Child Support Enforcement Program Title IV-D of the Social Security Act:			
	15.783	04003	** <u>13,505</u>
	12.783	04041	** <u>37,812</u>

*Program amount represents the maximum amount of reimbursement for Title IV-D expenditures for reimbursement of child support payments.

** Disbursements/expenditures represent the reimbursable portion of qualified expenditures. Sixty-six percent (66%) of total expenditures relating to the Title IV-D program are reimbursed by the grant.

HINES, JACKSON & HINES

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable William W. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71319

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the East River Parish Police Jury, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1987, and have issued our report thereon dated May 8, 1987. These financial statements are the responsibility of the District Attorney and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, taken as a whole and the combining, individual fund and account group financial statements. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the component unit financial statements and to the financial statements of each of the respective individual funds and account groups, taken as a whole.

Hines, Jackson & Hines
Monroe, Louisiana
May 8, 1987

SINGLE AUDIT SECTION

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE THIRTI-SEVENTH JUDICIAL DISTRICT
 MONROE, LOUISIANA
 STATEMENT OF GENERAL FIXED ASSETS BY SOURCE
 DECEMBER 31, 1978 AND 1979

GENERAL FIXED ASSETS, AT COST:	<u>1978</u>	<u>1979</u>
Automobile	\$ 24,049	\$ 0
Office equipment	<u>26,315</u>	<u>73,788</u>
Total general fixed assets	<u>\$ 50,364</u>	<u>\$ 73,788</u>
 INVESTMENT IN GENERAL FIXED ASSETS:		
General fund revenues	<u>\$ 73,374</u>	<u>\$ 73,374</u>
Total investment in general fixed assets	<u>\$ 73,374</u>	<u>\$ 73,374</u>

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories: cash receipts/revenues, purchases/acquisitions/expenses, payroll, general requirements, and specific requirements. For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1984, the District Attorney of the Thirty-Ninth Judicial District, Coahoma, Louisiana had no major federal financial assistance programs and expended less of its total federal financial assistance under the following major federal financial assistance program:

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

We performed tests of controls, as required by GAO Circular 8-128, 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 advanced and reimbursements that are applicable to the aforementioned major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Kinn, Jackson & Kinn
Baton Rouge, Louisiana
May 8, 1987

Wesleyan William E. Jones, District Attorney
of the Thirty-Ninth Judicial District

Page 2

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as "Schedule" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Thirty-Ninth Judicial District, Ouachata, Louisiana. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund and account group financial statements, and in our opinion, is fairly stated in all material respects, in relation to the financial statements of each of the respective individual funds and the account group, taken as a whole.

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the District Attorney of the Thirty-Ninth Judicial District, Ouachata, Louisiana, in our report dated April 28, 1997.

Hines, Jackson & Hines
Metairie, Louisiana
May 8, 1997

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**DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the Clerk of the Court, county and other agencies, state public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 11 1997

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COMPTON, LOUISIANA
NOTICE TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1994**

(6) LITIGATION

The District Attorney is not involved in any litigation at December 31, 1994.

(6) FUND BALANCE

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

Reserve for unpaid expenditures - This reserve was created to represent the portion of the fund balance that is not available for expenditures because the District attorney expects to sue these vendors within the next budgetary period.

(7) CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1994	Additions	Deductions	Balance December 31, 1994
automobile	\$ 0	\$ 24,048	\$ 0	\$ 24,048
equipment	32,355	188	58,810	33,733
total	<u>\$ 32,355</u>	<u>\$ 24,236</u>	<u>\$ 58,810</u>	<u>\$ 29,781</u>

(8) RECEIVABLES

The following are revenues receivable at December 31, 1994:

	General Fund	Title IV-D Reim- bursement Fund	Title IV-D Incentive Fund
Commissions - Fines, forfeitures, and court costs due from the Red River Parish Sheriff's Department	\$ 4,874	\$ 0	\$ 0
Federal grant - Title IV-D reimbursement due from the Louisiana Department of Social Services	0	1,100	0
State Grant - Title IV-D incentive due from the Louisiana Department of Social Services	0	0	767
Total receivables	<u>\$ 4,874</u>	<u>\$ 1,100</u>	<u>\$ 767</u>

**CONTRACT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
CORRIGAN, LOUISIANA
SPECIAL REVENUE FUND**

**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994**

	NORTHWEST				
	TITLE 12-0	TITLE 12-0	CHARGE COLLECTION FEE	TOTALS 1994	TOTALS 1995
REVENUES					
charges for services					
Fees on northless checks	\$ 0	\$ 0	\$ 3,842	\$ 3,842	\$ 3,063
Intergovernmental					
Federal grants	35,537	0	0	35,537	33,838
State grants	0	25,400	0	25,400	17,778
Sale of assets	4,700	0	0	4,700	0
Other	1,900	0	0	1,900	0
Interest revenue	2,321	628	0	2,949	3,820
Total revenues	44,458	26,028	3,842	64,077	58,710
Expenditures					
General government					
Personal services and related benefits					
Salaries and related benefits	0	25,422	0	25,422	19,433
Operating services					
Accounting	1,500	0	0	1,500	1,450
Insurance	4,450	0	0	4,450	3,244
Telephones	480	0	507	1,287	1,203
Materials and supplies					
Repairs	402	0	0	402	481
Office supplies	4,100	0	100	4,700	1,500
Travel and other charges					
Auto Expense	1,618	0	0	1,618	2,520
Northwest reimbursement	0	0	500	500	0
Reimbursements to Red Ribbon Police Jury	24,800	0	0	24,800	18,000
Capital outlay	24,327	0	0	24,327	0
Total expenditures	62,357	25,422	1,437	79,216	63,638
Excess of Revenues Over/ Under Expenditures	(18,248)	696	2,374	(18,182)	13,782
Fund Balances - Beginning of Year	87,816	29,120	4,864	121,800	98,768
Fund Balances - End of Year	\$ 69,568	\$ 29,816	\$ 2,207	\$ 99,591	\$ 112,550

The accompanying notes are an integral part of this statement.

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

P.O. BOX 2488

MONROE, LOUISIANA 70601-2488

MEMBER AICPA
MEMBER IIA

A HILL GROUP COMPANY
HILL

MEMBER AICPA
MEMBER IIA
MEMBER ICFE
MEMBER IIA

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable William R. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 424
Cochitons, LA 70518

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Cocharita, Louisiana, a component unit of the Red River Parish Police Jury, Cocharita, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Thirty-Ninth Judicial District, as of and for the year ended December 31, 1994, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Ninth Judicial District, Cocharita, Louisiana, and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; Public Law 94-333, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, "Audits of State and Local Governments". These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Ninth Judicial District, Cocharita, Louisiana, as of December 31, 1994, and the results of his operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and the account group of the District Attorney of the Thirty-Ninth Judicial District, Cocharita, Louisiana, at December 31, 1994, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 9, 1995 on our consideration of the District Attorney of the Thirty-Ninth Judicial District's internal control structure and a report dated May 9, 1995 on his compliance with laws and regulations.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
CONSTITUTION, STATUTES
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1908
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COMBINED STATEMENTS - OVERVIEW

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 CONNECTICUT, RECEIPTS
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT TYPES
 DECEMBER 31, 1986
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1985

	<u>CONVENTIONAL FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>FINANCIAL</u>
ASSETS		REVENUE	AGENCY
Cash and cash equivalents	\$ 89,890	\$ 89,117	\$ 875
Reserve/allowances			
Commissions receivable	4,474	0	0
Federal and state grants	0	3,175	0
Due from other governments	555	0	0
Prepaid expenditures	1,129	8,428	0
Automobile and equipment	0	0	0
Total assets	<u>\$ 96,048</u>	<u>\$ 99,720</u>	<u>\$ 875</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 430	\$ 280	\$ 0
Due law enforcement agencies and others	1,025	0	212
Total liabilities	1,455	280	212
Fund equity			
Investment in General Fixed Assets	0	0	0
Fund balances			
Reserved for prepaid expenditures	1,129	8,428	0
Unreserved	83,919	81,182	875
Total fund equity	85,048	89,610	875
Total liabilities and fund equity	<u>\$ 96,503</u>	<u>\$ 99,890</u>	<u>\$ 1,147</u>

The accompanying notes are an integral part of this statement.

ACCOUNT GROUP GENERAL FUND	TOTALS	
	COMPARISON 2011	
ASSETS	2011	2010
1	\$175,881	\$181,495
2	8,494	8,134
3	3,775	4,848
4	873	2,405
5	4,754	6,404
79,374	79,374	79,374
<u>6</u> 78,324	<u>821,344</u>	<u>812,316</u>
1	478	3,273
2	1,358	3,233
3	3,273	4,334
78,374	78,374	78,755
4	4,754	6,404
5	142,542	201,873
79,374	288,873	382,814
<u>6</u> 78,374	<u>821,344</u>	<u>812,316</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
COMMUNITY DEVELOPMENT
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1994
WITH COMPARATIVE TOTALS FOR TWO YEAR ENDS DECEMBER 31, 1993**

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL	1994	1993
		REVENUE		EXPENDITURE DEDUCT.
Revenues				
Fees, charges, and commissions				
for services	\$ 20,828	\$ 1,888	\$ 22,714	\$ 22,868
Intergovernmental	0	81,858	81,858	51,604
Interest revenue	2,754	2,945	5,699	0
Sale of assets	0	4,780	4,780	0
Other	0	1,888	1,888	1,888
Total revenues	23,582	84,851	108,433	76,360
Expenditures				
General government - judicial				
Personal services and related benefits	0	28,432	28,432	15,413
Operating services	6,281	7,322	13,603	12,548
Materials and supplies	3,984	5,434	9,418	4,818
Travel and other charges	28,327	28,644	56,971	28,673
Capital outlay	222	28,228	28,450	1,801
Total expenditures	38,814	78,058	116,872	71,953
Excess of Revenues Over/Under Expenditures	14,768	6,793	21,561	4,407
INCREASE/Decrease in reserve for prepaid expenditures	2	(238)	(236)	(1,218)
Net change in unreserved fund balance for the year	14,770	6,555	21,325	3,189
Fund Balances - Unreserved, Beginning of Year	82,488	188,388	270,876	196,616
Fund Balances - Unreserved, End of Year	\$ 97,258	\$ 194,943	\$292,201	\$200,805

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS OF THE TRINITY NORTH JUDICIAL DISTRICT
GEORGIA, LOCALITY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (BASIC BUDGET AND ACTUAL) -
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2020

Revenues	GENERAL FUND		VARIANCE FRACTIONAL
	BUDGET	ACTUAL	
Fees, charges, and commissions			
for services	\$ 28,000	\$ 28,780	\$ (780)
Intergovernmental	0	0	0
Interest revenue	2,000	2,750	(750)
Miscellaneous	300	700	400
Total revenues	30,300	32,230	1,930
Expenditures			
General government - judicial			
Personal services and related benefits	0	0	0
Operating services	7,000	6,000	1,000
Materials and supplies	3,000	3,000	(900)
Travel and other charges	17,000	18,000	1,000
Capital outlay	3,000	300	2,700
Total expenditures	30,000	26,300	3,700
Excess of Revenues Over/Under Expenditures	\$ (2,700)	(4,070)	\$ 1,370
Increase/Decrease in reserve for prepaid expenditures		7	
Net change in unreserved fund balances for the year		10,000	
Fund Balances - Unreserved, Beginning of Year		22,400	
Fund Balances - Unreserved, End of Year		32,400	

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS			TOTALS		
BUDGET	ACTUAL	VARIANCE FAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE
\$ 3,000	\$ 3,848	\$ 1,848	\$ 22,800	\$ 23,808	1,008
58,500	61,838	538	80,800	81,838	1,038
3,000	3,848	888	5,800	6,800	10,000
<u>0</u>	<u>6,250</u>	<u>8,250</u>	<u>88</u>	<u>8,888</u>	<u>8,258</u>
66,500	68,577	8,577	78,808	87,350	8,888
75,500	78,433	68	88,800	93,433	68
8,800	7,202	12,182	92,800	13,513	1913
2,400	3,614	12,214	5,400	6,888	64,888
25,100	28,848	18,848	28,800	42,847	44,847
<u>0</u>	<u>24,250</u>	<u>124,218</u>	<u>2,288</u>	<u>24,620</u>	<u>128,220</u>
<u>42,000</u>	<u>78,282</u>	<u>128,800</u>	<u>74,588</u>	<u>188,281</u>	<u>132,221</u>
<u>\$ 13,000</u>	<u>178,182</u>	<u>\$ 128,812</u>	<u>\$ 4,200</u>	<u>138,182</u>	<u>\$ 128,282</u>
	<u>6181</u>			<u>6211</u>	
	118,400			618,031	
	288,240			281,578	
	<u>\$ 22,188</u>			<u>\$ 282,262</u>	

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
COCHITTA, LOUISIANA
NOTICE TO FINANCIAL STATEMENTS
DECEMBER 31, 1988

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

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 18 of the Louisiana Constitution of 1874, the district attorney has charge of every criminal prosecution by the state in his district. In the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The thirty-sixth judicial district encompasses the parish of Red River, Louisiana.

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

The accounting and reporting policies of the District Attorney of the Thirty-Sixth Judicial District of Red River Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statutes 14:507, and to the industry audit guide, Auditing of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

Reporting entity

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

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

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
CONTRACTS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(b) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting entity (Continued)

and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Approving a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The District Attorney of the Thirty-Third Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the district attorney is not included because of the nature and significance of the relationship. For these reasons, the District Attorney was determined to be a component unit of the Red River Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net reportable available

COMBINING AND
INDIVIDUAL FUND
FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COCHRAN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1984

III REPORT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund accounting (continued)

Financial resources. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

Governmental Funds

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

General Fund (District Attorney's Expense)

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

Special Revenue - Title IV-B Reimbursement Fund

The Title IV-B Reimbursement Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 137 of 1976, to establish family and child support programs compatible with Title IV-B of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Special Revenue - Title IV-B Incentive Fund

Incentive payments are provided to individual states as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (42CFR 401.30) which requires the state to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the state plan.

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

DEPARTMENT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 COCHRAN, MONTANA
 COMBINED BALANCE SHEET - SPECIAL REVENUE FUND
 DECEMBER 31, 1966
 WITH COMPARATIVE TOTAL FOR DECEMBER 31, 1965

ASSETS	TOTAL	TITLE	POSTAL	TOTALS	
	1966	IV-B	OFFICE	1966	1965
	1966	INCENTIVE	COLLECTION		
		FEE			
Cash and cash equivalents	\$ 41,344	\$ 40,444	\$ 3,337	\$ 44,781	\$182,821
Receivables					
Federal grants	3,400	0	0	3,400	3,400
State grants	0	167	0	167	3,000
Prepaid expenditures	3,828	0	0	3,828	3,348
Total assets	\$ 48,572	\$ 40,611	\$ 3,337	\$ 48,948	\$192,569
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 303	\$ 0	0	\$ 303	\$ 303
Due to other funds	0	0	0	0	2,432
Total liabilities	303	0	0	303	2,735
Fund balances					
Reserved for prepaid expenses	3,400	0	0	3,400	3,400
Unreserved - undesignated	44,872	40,611	3,337	48,789	186,434
Total fund balance	48,272	40,611	3,337	48,789	189,834
Total liabilities and fund balances	\$ 48,572	\$ 40,611	\$ 3,337	\$ 48,948	\$192,569

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The special Revenue Funds are used to account for the following specific restrictions:

Title IV-D Reimbursement Program - Grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1978 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these grants is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

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

Worthless Checks Collection - Fees collected in accordance with Louisiana Revised Statute 18:18, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the District Attorney's office.

DISTRICT ATTORNEY OF THE THIRD-SIXTH SPECIAL DISTRICT
 COCHRAN, LOUISIANA
 ANNUAL FINANCIAL REPORT
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GENERAL FUND

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

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

- (i) Twelve per-cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 15:471.12, to be used to defray the necessary expenses of the district attorney's office.
- (ii) Commissions on court costs as provided by Act 281 of the 1988 legislative session which may be used to defray costs of maintaining the district attorney's office.

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

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
MAYOR JAMES BAILEY AND ACTORS
YEAR ENDED DECEMBER 31, 1994
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1993

Revenues	1994		VARIANCE FROM BUDGET	1993
	BUDGET	ACTUAL		
Fees, commissions, and charges for services:				
Commissions on fines/forfeitures, and COURT COSTS	\$20,000	\$ 18,183	\$ (1,817)	\$20,140
Interest revenue	2,000	2,154	154	2,807
Miscellaneous	200	345	145	423
Total revenues	22,200	20,682	382	23,369
Expenditures				
General government - judicial operating services				
Accounting and audit	1,450	1,508	58	2,808
Rent and subscriptions	1,000	81	919	2,144
Insurance	1,000	1,804	804	4,840
Telephone	1,400	1,700	300	2,404
Trial	0	0	0	0
Materials and supplies:				
Repairs	0	0	0	0
Office supplies & postage	1,000	1,804	804	1,670
Travel and other charges:				
Rent expense	0	0	0	40
Miscellaneous	600	0	600	412
Salary reimbursements to Red cross Parish Police Jury	14,400	14,400	0	14,400
Travel and communications	2,000	1,345	655	4,184
Capital outlay	1,200	120	1,080	2,320
Total expenditures	22,100	28,882	6,782	32,432
Excess of Revenues Over/(Under) Expenditures	\$1,100	\$(1,844)	\$ (2,944)	\$1,400
Increase/(Decrease in reserves for payroll expenditures		1		1,940
Net change in unreserved fund balance for the year				\$(2,712)
Fund balance - Unreserved, beginning of year		22,486		20,840
Fund balance - Unreserved, end of year		20,622		18,128

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
CONTRACTS, OBLIGATIONS
NOTES TO FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1986

19) SALARY REIMBURSEMENT

The Red River Parish Police Jury pays each of the salaries of the District Attorney's office. At the end of each year, the District Attorney reimburses the Red River Parish Police Jury for these salaries. The salary reimbursements for the year ended December 31, 1986, reported in the accompanying financial statements, total \$39,498.

20) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

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

21) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 15.161. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursement requests to the Department of Social Services.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such review or audit.

22) RISK MANAGEMENT

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
CONSERVATOR, LOUISIANA
STATE TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1984

(c) PENSION PLANS (Continued)

Financial Employees Retirement System (Continued)

is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan B.

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 48 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 35 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus 10¢ for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 18 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accorded to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1984, comprehensive annual financial report. The district does not guarantee the benefits granted by the System.

040 LEASES

The District Attorney's office has no capital or operating leases at December 31, 1984.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
COMMERCIAL, LOUISIANA

NOTICE TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 1994

(7) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Prepaid items

Payments made by vendors for services that will benefit periods beyond December 31, 1994, are recorded as prepaid items.

Fund Reserves

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

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

Comparative data

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

Total columns on combined statements... continue

Total columns on the general purpose financial statements are captioned "thereof 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. Inferred eliminations have not been made in the aggregation of this data.

(8) CASH, CASH EQUIVALENTS, AND TIME DEPOSITS

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

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

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
CONSTITUTIONAL OFFICER
STATE OF MINNESOTA
STATE TO FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1996**

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Practice (Continued)

on the modified accrual basis of accounting, are legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditures. Appropriations lapse at year end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Vacation and sick leave

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

Cash and Cash Equivalents

Consistent with GASB Statement 8, "Reporting Cash Flows of Proprietary and Nonproprietary Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the district attorney defines cash and cash equivalents as follows:

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

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

Receivables

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

Short-term interfund receivables/payables

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COCHRAN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

111 GENERAL OF SIGNIFICANT ACCOUNTING POLICIES (continued)

General Long-Term Debt Account Group (continued)

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

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. There are no long-term obligations at December 31, 1998.

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

Basis of Accounting

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

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

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

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

Budgets

The proposed budgets for the General fund, the Title IV-D Reimbursement Fund, the Title IV-D Incentive Fund, and the Worthless Check Collection Fee Fund, prepared

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
LOUISIANA
OFFICE TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1998

(1) SUBSIDIARY OR SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Funds (continued)

Special Revenue - Worthless Checks Collection Fee Fund

The Worthless Checks Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 18:28, which provides that the District Attorney receives, from the principal on the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Agency Fund

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

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

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

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

Fixed Assets and Long-Term Obligations

General Fixed Assets Account Group

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

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

General Long-Term Debt Account Group

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 COUNTY OF LOS ANGELES
 GENERAL FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1968 AND 1967

ASSETS	<u>1968</u>	<u>1967</u>
Cash and cash equivalents	\$ 85,883	\$ 87,408
Prepaid expenditures	3,187	3,138
Commissions receivable	4,474	5,134
Due from other funds	<u>871</u>	<u>3,800</u>
Total ASSETS	<u>\$ 94,415</u>	<u>\$ 99,480</u>
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 3,497	\$ 3,733
Fund Balances		
Reserved for prepaid expenditures	3,120	3,138
Unreserved	<u>82,801</u>	<u>86,609</u>
Total Fund balances	<u>85,921</u>	<u>89,747</u>
Total Liabilities and Fund balances	<u>\$ 94,415</u>	<u>\$ 99,230</u>

The accompanying notes are an integral part of this statement.