

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
STATE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1988

(1) PENSION PLANS (CONTINUED)

Parochial Employees Retirement System, Plan A and B (Continued)

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, 1988, comprehensive annual financial report. The District Attorney of the Eleventh Judicial District does not guarantee the benefits granted by the system.

District Attorneys' Retirement System

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System.

Assistant district attorneys who earn, on a minimum, the amount paid by the state for assistant district attorneys and are under the age of 40 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, 1980, 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 55, provided that no reduction is applied if the member has 10 or more years of service. Any member with at least 18 years of service may retire at age 50 with a 3 per cent benefit reduction for each year below age 48. In addition, any member with at least 18 years of service may retire at age 48 with a 3 per cent benefit reduction for each year retiring below the age of 48. 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 100 per cent of his average final compensation.

For members who joined the system after July 1, 1980, or who elected to be covered by the 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 14 years of service credit, or have 18 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 50 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 System's Annual Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially 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 Eleventh Judicial District does not guarantee the benefits granted by the System.

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 resources:

(1) Twelve percent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 13:573.12, to be used to defray the necessary expenses of the district attorney's office.

(2) COMMISSIONS ON COURT COSTS as provided by Act 185 of the 1966 legislative session which may be used to defray costs of maintaining the District Attorney's office.

COMBINING AND
INDIVIDUAL FUND
FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE PARISH OF ORLEANS
BAYOU LA TERRE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998**

(1) FUNDS FROM OTHER GOVERNMENTS

Amounts due from other governments for the latest forfeiture proceeds are as follows:

	General Fund	Agency Fund	Total
Orleans Parish Sheriff	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Total	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000

(2) 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.

(3) RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to thefts; 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 provide any significant uninsured losses to the district.

(4) 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 15.991. This program is funded in Indiana assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

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 a review or audit.

(5) DEBT MATURITIES

In January 1997, the District Attorney borrowed \$80,000 for capital investment in a computer system at a rate of five and one-half per annum (5-1/2%) per annum. Interest payments will be made semiannually on June 1 and December 1 of each year, commencing June 1, 1997. Principal shall mature in annual installments on December 1 as follows: 1997 - \$18,000; 1998 - \$18,000; 1999 - \$18,000; and 2000 - \$18,000.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
BASSI, LOUISIANA
NOTICE TO FINANCIAL STATEMENTS - COMPLETED
DECEMBER 31, 1996**

(4) LIABILITIES

The District Attorney of the Eleventh Judicial District had no capital or operating liabilities at December 31, 1996.

(5) LIABILITIES

The District Attorney is not involved in any litigation at December 31, 1996.

(6) FUND BALANCE

Reservations of fund balance of governmental funds are created to either (a) satisfy legal commitments that require that a portion of the fund balance be segregated or (b) identify the portion of the fund balance that is not appropriate 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 use these resources within the next budgetary period.

(7) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance		Balance	
	January 1, 1996	ADDITIONS	DEDUCTIONS	December 31, 1996
Equipment	\$ 182,288	\$ 1,880	\$ _____	\$ 184,168

(8) RECEIVABLES

The following are revenues receivable at December 31, 1996:

	TITLE		
	General Fund	IV-B Special Revenue Fund	Agency Fund
Commissions on fines, forfeitures, and court costs due from the Sabine Parish Tax Collector	\$ 3,081	\$ 0	\$ 0
Commissions on fines, forfeitures, and court costs due from the Sabine Parish Tax Collector	18,062	0	0
Federal grant - Title IV-B reimbursement due from the Louisiana Department of Social Services	0	6,039	0
State Grant - Title IV-B incentive due from the Louisiana Department of Social Services	0	4,444	0
LACE due from Sabine and DEBOSS Parish Criminal Court Funds	21,834	0	0
Half bond fees from the Louisiana Department of the Treasury	_____	0	18,689
Total receivables	\$28,977	\$10,483	\$18,689

ANNUAL REPORT OF THE DISTRICT JUDICIAL DISTRICT
OF THE DISTRICT OF COLUMBIA
STATE TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1976

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Vacation and sick leave

Full-time employees of the District Attorney's office earn ten days vacation leave and ten 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. Sick leave may be accumulated up to a maximum of 30 days, but lapses at termination of employment.

Cash and Cash Equivalents

Consistent with GAO Statement B, "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 "interfund receivables/payables" and are recorded by all fund affected in the period in which transactions are executed.

Prepaid items

Payments made to vendors for services that will benefit periods beyond December 31, 1976, are recorded as prepaid items.

Fund Equity

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

DEPARTMENT OF REVENUE
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - FISCAL YEAR 1998
 YEAR ENDED DECEMBER 31, 1998

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1997

	1998		VARIANCE FAVORABLE UNFAVORABLE	1997
	BUDGET	ACTUAL		ACTUAL
Revenues				
Charges for services				
Fees on workless checks	\$ 43,300	\$ 44,814	\$ 1,514	\$ 43,300
Interest income	0	108	0	0
Total revenues	43,300	44,922	1,622	43,300
Expenditures				
Personnel and operating services				
Fees and subscriptions	0	0	0	0
Utilities	0	0	0	0
Materials and supplies	2,400	813	1,587	2,400
Travel and other charges	0	0	0	0
Miscellaneous	0	0	0	0
Total expenditures	2,400	813	1,587	2,400
Reversal of Revenues Over/ (Direct) Expenditures	49,700	53,713	13,013	49,700
Other Financing Sources/(Uses)				
Operating transfers in/(out)	<u>100,000</u>	<u>101,000</u>	<u>10,000</u>	<u>100,000</u>
Surplus/(deficiency) of Revenues Over/(Under) Expenditures and Other Uses	\$ 0	\$ 9,209	\$ 9,209	\$ 0
Fund Balances, Beginning of Year		22,000		2,000
Fund Balances, End of Year		31,209		2,000

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 HOBY, JUDICIAL
 TITLE IV-A SPECIAL SESSION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET 1985 BASIS AND ACTUAL
 YEAR ENDED DECEMBER 31, 1984
 WITH COMPARATIVE ACTUAL REPORTS FOR YEAR ENDED DECEMBER 31, 1983

	1984		VARIANCE	1983
	BUDGET	ACTUAL	FAVORABLE UNFAVORABLE	ACTUAL
Revenues				
Intergovernmental				
Federal grants	\$ 75,000	\$ 76,500	\$ 1,500	\$ 75,700
State grants	79,000	78,843	(157)	79,894
Total revenues	154,000	155,343	1,343	155,694
Expenditures				
Personal services and related benefits				
Salaries and related benefits	15,400	15,600	0	15,400
Operating services				
Accounting	3,300	3,300	0	3,300
Postage	0	0	0	0
Rent	3,400	3,400	0	3,400
Telephones	600	761	(161)	607
Utilities	300	325	25	300
Materials and supplies				
Office supplies	0	0	0	0
Travel and other charges				
Miscellaneous	0	0	0	0
Travel	0	0	0	0
Total expenditures	22,700	23,386	(686)	23,407
Excess of revenues over expenditures	131,300	131,957	657	132,287
Other Financing Sources (Uses):				
Operating transfers out	(128,000)	(128,000)	(18,000)	(150,000)
Balance of revenues over (under) expenditures and other uses	\$ 3,300	\$ 3,957	\$ 657	\$ 12,287
Fund Balance, Beginning of Year		12,883		50,612
Fund Balance, End of Year		\$ 16,840		\$ 62,899

The accompanying notes are an integral part of this statement.

CONTRACT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT
SEMI-ANNUAL
SPECIAL REPORT FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
BALANCES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 1996
SITE OPERATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1996

	WORKSHEET				TOTALS 1996	TOTALS 1995
	TITLE 12-31	CHECKS COLLECTION FEB	WITHIN ASSISTANCE	TOTALS		
Revenues						
Charges for services						
Fees on worthless checks Intergovernmental	\$ 0	\$ 54,424	\$ 0	\$ 54,424	\$ 41,000	
Federal grants	76,824	0	0	76,824	71,328	
State grants	75,952	0	8,289	84,241	73,854	
Interest revenue	0	208	0	208	32	
Total revenues	152,676	54,632	8,289	215,597	186,214	
Expenditures						
Personal services and related benefits	15,440	0	3,300	17,740	15,140	
Operating services	5,824	0	0	5,824	5,781	
Materials and supplies	0	813	0	813	2,429	
Total expenditures	21,264	813	3,300	25,377	33,350	
Excess of Revenues Over Expenditures	130,412	53,819	4,989	189,220	152,864	
Other Financing Sources/(Uses)						
Operating transfers (in/out)	1285,800	101,000	0	1386,800	1165,000	
Excess/(Deficiency) of Revenues Over/(Under) Expenditures and Other Uses	94,124	17,880	4,989	117,093	120,784	
Fund Balances, Beginning of Year	10,500	28,588	0	39,088	40,107	
Fund Balances, End of Year	10,500	46,468	4,989	61,957	60,891	

The accompanying notes are an integral part of this statement.

SUBJECT ATTORNEY OF THE DISTRICT JUDICIAL DISTRICT
NEWY, LOUISIANA
COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 1996
RULE OPERATIVE TOOLS FOR DECEMBER 31, 1996

	POSTAGE		VICTIM	TOOLS	
	TITLE	CHECKS		ASSISTANCE	1996
	IN-C	EXP			
ASSETS					
Cash and cash equivalents	\$ 4,974	\$ 12,717	\$ 4,250	\$ 12,950	\$ 12,950
Reimbursees					
Federal grants	8,000	0	0	4,000	12,111
State grants	4,448	0	0	4,448	4,400
Total assets	\$ 17,422	\$ 12,717	\$ 4,250	\$ 21,448	\$ 29,461
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total liabilities	0	0	0	0	0
Fund Balances					
Unreserved - undesignated	17,422	12,717	4,250	21,448	29,461
Total liabilities and fund balances	\$ 17,422	\$ 12,717	\$ 4,250	\$ 21,448	\$ 29,461

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 in expenditure for particular purposes.

The special revenue funds are used to account for the following specific resources:

TITLE IV-D Fund - To account for the receipt and expenditure of reimbursement and incentive grants from the Louisiana Department of Social Services, a pass-through agency for the Federal Department of Health and Human Services. Reimbursement grants are 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 reimbursement grants 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. Incentive grants are awarded to the Louisiana DSS 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 Fee Fund - Fees collected in accordance with Louisiana Revised Statute 18:115, which provides that the District Attorney receive, from the principal to the offense, a permitted 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 ELEANORE JUDICIAL DISTRICT
STATE OF OKLAHOMA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (BASED UPON 1990 AND ACTUAL (COMPILED)
YEARS ENDED DECEMBER 31, 1990
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEARS ENDED DECEMBER 31, 1989

	1989		1990	
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	ACTUAL
Debt service				
Capital lease principal	\$ 0	\$ 0	0	0
Capital lease interest	0	0	0	0
Total debt service expenditures	0	0	0	0
Total expenditures	200,000	210,134	(100,919)	188,700
Revenue/(deficiency) of revenues less/ Other) expenditures	140,000	(140,134)	100,919	(138,000)
Other Financing Sources Operating transfers in/(out)	200,000	200,000	20,000	180,000
Revenue/(deficiency) of revenues and Other sources less/total expenditures	0	0,000	0,000	(58,000)
Increase/Decrease in reserve for prepaid expenditures	0	000	000	00
Net change in unreserved fund balance for the year	0	10,134	10,134	(58,000)
Fund Balances - Unreserved, Beginning of Year		0,000		10,000
Fund Balances - Unreserved, End of Year		10,134		0,000

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
REMY, COSTAS &
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE :
BUDGET 1994-1995, BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
LINE COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1995

	1995		VARIANCE FAVORABLE (UNFAVORABLE)	1994
	BUDGET	ACTUAL		ACTUAL
Revenues				
Fees, commissions, and charges for services				
Commissions on fines, forfeitures, and court costs	\$ 128,800	\$ 148,878	\$ 20,078	\$ 128,810
Forfeitures	8,800	3,481	(5,319)	8,410
Real bond fees	0	15,719	15,719	14,275
Real forfeitures	0	17,689	17,689	3,398
LACE program	0	88,728	88,728	8,510
Public Jury reimbursements	0	88,328	88,328	0
Miscellaneous	0	8,122	8,122	18,310
Total Revenues	138,600	514,605	375,913	148,413
Expenditures				
Professional services and related benefits				
Salaries and related benefits	388,300	348,800	(40,711)	283,458
Operation services				
Advertising	0	458	458	0
Accounting and audit	2,500	2,888	388	8,178
Board hearings/criminal notification	0	12,788	12,788	0
Books and subscriptions	22,710	14,138	(8,672)	13,790
Insurance	7,880	7,348	(532)	8,805
Investigative expenses	1,500	3,718	2,218	1,345
LACE program	7,880	88,728	80,848	8,800
Legal and contractual services	3,880	4,788	908	488
Postage	8,880	8,880	0	4,810
Rent	8,880	8,181	(699)	8,008
Service agreements	8,880	7,888	(992)	4,448
Telephone	4,880	3,888	(992)	3,807
Utilities	2,500	3,488	988	3,817
Materials and supplies				
AUTO expense	2,880	8,008	5,128	3,887
Office supplies	12,880	12,880	0	12,225
Travel and other charges				
Miscellaneous	8,880	12,348	13,468	8,127
Travel and connections	22,880	22,328	(552)	22,128
Financial statements prior year credit	0	92,128	92,128	0
Capital outlay	0	2,888	2,888	0

Continued

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENT OF THE SENATE, SENATORIAL DISTRICT
 SEVENTH, LOUISIANA
 GENERAL FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1976 AND 1975

EXHIBIT D-1

ASSETS	1976	1975
Cash and cash equivalents	\$ 12,379	\$ 8,400
Receivables		
commissions on fines, forfeitures, and court costs	19,553	7,500
LOAN	11,834	0
Bill bond fees	3,540	0
Prepaid expenditures	8,708	8,310
Total assets	\$ 52,014	\$ 24,210
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 18,888	\$ 3,400
Payroll taxes withheld and payable	8,763	8,410
Total liabilities	\$ 27,651	\$ 11,810
Fund balances		
Reserves for prepaid expenditures	8,708	8,310
Unreserved	12,888	8,310
Total fund balances	\$ 21,596	\$ 16,620
Total liabilities and fund balances	\$ 49,247	\$ 28,430

The accompanying notes are an integral part of this statement.

FISCAL YEAR	AGENCY	ACCOUNT GROUP		TOTALS			
		GENERAL	FIXED	(MEMORANDUM ONLY)			
				ASSETS	LIAB.	ASSETS	LIAB.
0	8,444	0	0	0	65,770	0	26,478
	0		0		11,181		7,668
	0		0		11,804		12,135
	0		0		5,029		4,458
	0		0		8,444		0
	11,844		0		18,809		0
	5,720		0		8,720		4,720
	0		0		5,784		5,757
	_____0		_____0		_____188,288		_____183,248
	<u>\$ 28,608</u>		<u>\$ 184,904</u>		<u>\$ 208,288</u>		<u>\$ 248,248</u>
0	0	0	0	0	18,444	0	0,898
	18,608		0		18,608		9,720
	_____0		_____0		_____2,782		_____8,822
	18,608		0		18,444		17,818
	0		184,904		184,904		183,244
	0		0		5,784		5,757
	_____0		_____0		_____47,221		_____42,222
	_____0		_____0		_____12,028		_____48,228
	_____0		_____0		_____207,828		_____201,520
	<u>\$ 28,608</u>		<u>\$ 184,904</u>		<u>\$ 208,288</u>		<u>\$ 248,248</u>

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

P. O. BOX 108

MONROE, LOUISIANA 70601

TELEPHONE 233-5200
AND 233-5201

STATE OF LOUISIANA, 174

1989

STATE OF LOUISIANA
P. O. BOX 108
MONROE, LOUISIANA 70601
AND 70602-108

Monsieur Dan H. Barkwin, District Attorney
of the Eleventh Judicial District,
P.O. Box 1007
Bossier, LA 71497

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Bossy, Louisiana, as of December 31, 1988, and for the year then ended.

We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the District Attorney and are intended to be constructive in nature:

Business Conditions:

We noted that actual revenues received by the District Attorney were \$188,831 (12,249) more than budgeted in 1988 for the general fund, \$11,824 (28,824) more than budgeted for the workless check special revenue funds and \$8,188 (budgeted amount was zero) more than budgeted amount for the victim assistance special revenue fund. Likewise, actual expenditures for 1988 were \$429,851 (40,081) more than budgeted in the General Fund.

LSA-R.S. 28-1310 requires the District Attorney to amend its budget whenever revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent (5%).

Recommended Action:

We suggest that the District Attorney's adopted budget be closely monitored and amended whenever there has been a change in operations upon which the original adopted budget was developed. Care should be exercised to maintain actual revenues and expenditures within the five percent (5%) limit established by statute.

Management's Response:

The District Attorney will closely monitor its budget and make amendments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.

These comments and recommendations are not all inclusive and are not intended to be critical of anyone. We would like to thank the District Attorney and his staff for their courtesy and cooperation during our engagement. Should any additional information be needed, please contact us at your earliest convenience.

HINES, JACKSON & HINES
Bossier, Louisiana
June 4, 1989

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
STATE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(1) SURPLUS OR DEFICIENT ACCOUNTING POLICIES (CONTINUED)

Fund Equity (Continued)

Reserves:

reserves represent those portions of fund equity not appropriable for expenditures legally obligated for a specific future use.

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 U.S. 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 - Services

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality. Interfund eliminations have not been made in the aggregation of this data.

(2) 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, any state within 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 after the fiscal year end and other investments with original maturities of 90 days or less.

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$48,874 as December 31, 1998, as follows:

	General	Special Revenue	Agency	
	Fund	Funds	Fund	Total
Cash and deposits	\$ 48,874	\$ 21,882	28,894	\$ 99,650

**FINANCIAL REPORTS OF THE DISTRICT JUDICIAL DISTRICT
NEWYORK, LOUISIANA
BOOKS OF FINANCIAL STATEMENTS CONTINUED.
DECEMBER 31, 1960**

11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

present increases (revenues and other financing sources) and decreases (expenditures and other financing used) 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 as of December 31, 1960.

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. Bonds and bond forfeitures are recorded when the DISTRICT ATTORNEY is entitled to 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 some amount 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.

Transactions between funds which are not expected to be repaid are accounted for as other financing sources/uses.

Budget Operation

The proposed budgets for the general fund, the Title IV-B Fund, and the Worthless Check Collection Fee Fund, prepared 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 expenditure. 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. Budgetary accounts included in the accompanying financial statements include the original adopted budget accounts and all subsequent amendments.

Encumbrance

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by District Attorney of the eleventh judicial district.

**DISTRICT ATTORNEY OF THE E-SIXTH JUDICIAL DISTRICT
STATE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998**

11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary 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 returned to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Bail Bond Fee Fund:

The Bail Bond Fee Fund is used as a depository for the two percent (2%) fee on the proceeds of all criminal bail bonds written by commercial surety underwriters in the State of Louisiana as established by Louisiana Revised Statute 22:1085.1. These funds are distributed by the district attorney in accordance to applicable statutes.

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. Reported fixed assets are valued at their estimated fair value on the date donated. None of the District Attorney's fixed assets 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.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its 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

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1988

15) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds

Governmental funds account for the District Attorney's general activities including tax 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-D Fund, and the Worthless Checks Collection Fee Fund.

General Fund (District Attorney's Expenses):

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

The General Fund was established in compliance with Louisiana Revised Statute 18:571.12 as amended, which provides that twelve per cent of the fines collected and monies forfeited is transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenues

Special Revenue funds are used to account for the proceeds of specific revenue sources, other than special assessments, expendable trusts or other major capital projects that are legally restricted to expenditures for specific purposes. The special revenue funds of the District Attorney of the Eleventh Judicial District consist of the following:

Special Revenue - 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 157 of 1974, 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.

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 (CFR) 48.28 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.

Special Revenue - Worthless Checks Collection Fee Fund:

The Worthless Checks Collection Fee Fund consists of 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. 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.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
STATE OF MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1988**

(C) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the 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.
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 Eleventh Judicial District is not financially dependent on either police jury and does not impose specific financial burdens on either police jury. For these reasons, the district attorney was determined not to be a component unit of either parish police jury. 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 its 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 demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

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/disbursements/ 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, 1988, the District Attorney of the Eleventh Judicial District, Noy, Louisiana had no major Federal financial assistance programs and reported 100% of the total Federal financial assistance under the following nonmajor Federal financial assistance programs:

- 101 Department of Health and Human Services - Louisiana Department of Health and Human Services, 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 OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the aforementioned nonmajor 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.

Under standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that in our judgment could adversely affect the District Attorney of the Eleventh Judicial District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

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 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.

STEVE JACKSON & SONS
Baton Rouge, Louisiana
June 4, 1989

SERVICE REPORT OF THE ELEVENTH JUDICIAL DISTRICT
NOVY, LOUISIANA
COMBINE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDING DECEMBER 31, 1998
DATE COMPARATIVE TOTALS FOR THE YEAR ENDING DECEMBER 31, 1995

	GENERAL	SPECIAL	TOTALS	
			REVENUES	EXPENDITURES (DEBIT)
Revenues				
Fees, charges, and commissions for services	533,840	\$ 51,614	\$185,316	\$248,524
Intergovernmental	0	160,563	163,681	248,413
Fines and forfeitures	3,481	0	3,481	4,433
Interest revenues	0	108	388	71
Miscellaneous	3,722	0	3,722	30,259
Total revenues	537,043	212,285	538,528	528,574
Expenditures				
Personnel services and related benefits	244,907	37,840	284,907	359,188
Operating services	138,887	5,956	144,823	88,607
Materials and supplies	14,004	653	14,657	28,744
Travel and other charges	55,554	0	55,554	85,245
Retiree retirement-prior year credit	81,138	0	81,138	0
Capital outlay	3,488	0	3,488	3,750
Total expenditures	510,152	44,449	524,601	567,574
Balance of Revenues Over/(Under) Expenditures	126,891	167,836	1,927	161,000
Other Financing Sources/(Uses) Operating transfers in/out	186,800	128,000	0	0
Excess/(Deficiency) of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	3,691	25,141	1,927	161,000
Increase/Decrease in reserves for prepaid expenditures	244	0	244	18
Net change in unreserved fund balance for the year	38,334	25,141	4,098	125,960
Fund Balances-Unreserved, Beginning of Year	2,782	32,837	62,233	78,201
Fund Balances-Unreserved, End of Year	\$ 31,116	\$ 57,978	\$ 66,331	\$ 204,161

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
BRIAN L. JOHNSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988**

The financial statements of the District Attorney of the Eleventh Judicial District, Sabine and Dejeu Parishes, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to governmental 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.

(i) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, SECTION 16 of the Louisiana Constitution of 1874, 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 Eleventh Judicial District encompasses the parishes of Sabine and Dejeu, 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 Eleventh Judicial District of Sabine and Dejeu Parishes 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 24:817, and to the industry audit guide, *Audit of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Reporting entity

In conformance with GASB Codification Section 2100, the District Attorney of the Eleventh 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 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 respective parish police jury is the financial reporting entity for each parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF MISSISSIPPI
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
ENDORSED 01-1-2006
WITH COMPARATIVE FIGURES FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>GOVERNMENTAL</u>	
	<u>GENERAL</u>	<u>SPRINGFIELD</u>
ASSETS		
Cash and cash equivalents	\$ 13,378	\$ 0.000
Receivables		
Commissions on fines, forfeitures, and court costs	15,153	0
Loans	11,814	0
Federal grants	0	0.000
State grants	0	4,814
Bill bond fees	3,143	0
Due from other governments	0	0
Prepaid expenditures	2,704	0
Equipment	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 35,235</u>	<u>\$ 4,814</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 17,800	\$ 0
Due to law enforcement agencies and others	0	0
Payroll taxes withheld and payable	<u>2,761</u>	<u>0</u>
Total liabilities	20,561	0
Fund Equity		
Investment in general fixed assets	0	0
Fund balance		
Reserved for prepaid expenditures	2,704	0
Unreserved	<u>22,886</u>	<u>24,814</u>
Total fund balance	<u>25,590</u>	<u>24,814</u>
Total fund equity	<u>25,590</u>	<u>24,814</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 46,151</u>	<u>\$ 49,614</u>

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

**GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW**

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT
 EAST, LOUISIANA
 VICTIM ASSISTANCE SPECIAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET, VOUCHER-BASED, AND ACTUAL
 YEAR ENDED DECEMBER 31, 1994

NOTE: COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1993

	1994		VARIANCE FAVORABLE (UNFAVORABLE)	1993
	BUDGET	ACTUAL		ACTUAL
Revenues				
State grants	\$ 0	\$ 0.100	\$ 0.100	\$ 0
Total revenues	0	0.100	0.100	0
Expenditures				
Personal services and salaries and related benefits	0	1.900	(1.900)	0
Total expenditures	0	1.900	(1.900)	0
Excess of Revenues Over/ (Under) Expenditures	\$ 0	\$ 0.200	\$ 0.200	0
Fund Balance, Beginning of Year		0		0
Fund Balance, End of Year		\$ 0.200		\$ 0

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EASTERN JUDICIAL DISTRICT
NEW ORLEANS
NOTE TO FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1998**

10) CASH AND CASH EQUIVALENTS (CONTINUED)

Cash and cash equivalents are stated at cost, which approximates market. These cash deposits must be secured under state law by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These cash deposits were fully secured from risk by FDIC insurance (FRM category 2) at December 31, 1998.

11) PENSION PLANS

The District Attorney participates in three cost-sharing, multiple-employer, statewide retirement systems (ERS) for his employees. The DISTRICT ATTORNEY AND ASSISTANT DISTRICT ATTORNEYS ARE MEMBERS OF THE DISTRICT ATTORNEY'S RETIREMENT SYSTEM. PARTICIPANTS OF THE DISTRICT ATTORNEY'S OFFICE IN EASTERN PARISH ARE MEMBERS OF THE PARISHIAL EMPLOYEES RETIREMENT SYSTEM OF LOUISIANA, PLAN A, SECRETARIES OF THE DISTRICT ATTORNEY'S OFFICE IN EASTERN PARISH ARE MEMBER OF THE PARISHIAL EMPLOYEES RETIREMENT SYSTEM OF LOUISIANA, PLAN B. These retirement systems are cost-sharing, multiple-employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

Parishial Employees Retirement System, Plan A and B

Substantially all employees of the District Attorney of the Eastern Judicial District are members of the Parishial Employees Retirement System of Louisiana (ERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions.

All permanent employees working at least 28 hours per week who are paid weekly or bi-weekly from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A and Plan B, employees who retire after 30 years of creditable service regardless of age, 25 years of creditable service and at least 45 years of age, or 10 years of creditable service and at least 45 years of age are entitled to a retirement benefit, payable monthly for life, equal to 3% of their average compensation for any 10 months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. 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 accrued 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 percent of the base salary to be collected 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "addendums" 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 Eastern Judicial District, New Orleans. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose, 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 account groups, taken as a whole.

The financial information for the year ended December 31, 1998, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Eastern Judicial District, New Orleans, in our report dated May 15, 1999.

WILES, JACKSON & WILES
Certified Public Accountants
June 8, 1999

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON THE
FINANCIAL STATEMENTS

Honorable Don M. Warfield, District Attorney
of the Eleventh Judicial District
P. O. Box 1287
Baton Rouge, Louisiana 70801

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Eleventh Judicial District, Baton Rouge, Louisiana, as of December 31, 1996, and for the year then ended. These financial statements are the responsibility of the District Attorney of the Eleventh Judicial District, Baton Rouge, Louisiana, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; Public Law 94-342, the Single Audit Act of 1984; and the provisions of SAS Circular 3-138, "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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eleventh Judicial District, Baton Rouge, Louisiana, as of December 31, 1996, and the results of its 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 account groups of the District Attorney of the Eleventh Judicial District, Baton Rouge, Louisiana, at December 31, 1996, 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 June 8, 1997, in our consideration of the District Attorney of the Eleventh Judicial District's internal control structure and a report dated June 8, 1997, on the compliance with laws and regulations.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 HAVY, MOBILE
 FINANCIAL REPORT
 DECEMBER 31, 1996

TABLE OF CONTENTS (CONTINUED)

	EXHIBIT	SCHEDULE	PAGE
COMBINED AND INDIVIDUAL FUND FINANCIAL STATEMENTS (CONTINUED)			
Agency Funds:			
Combined Balance Sheet	F-1	-	33
Asset Forfeiture Funds:			
Comparative Balance Sheet	F-2	-	34
Statement of Changes in Assets and Liabilities	F-3	-	34
Ball Bond Funds:			
Comparative Balance Sheet	F-4	-	35
Statement of Changes in Assets and Liabilities	F-5	-	36
OTHER SUPPLEMENTARY INFORMATION	-	-	37
SINGLE AUDIT	-	-	38
Independent Auditors' Report on Schedule of Federal Financial Assistance	-	-	39
Schedule of Federal Financial Assistance	-	3	40
Independent Auditors' Report on Compliance Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with Government Auditing Standards	-	-	42
Independent Auditors' Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	-	-	43
Independent Auditors' Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	-	-	45
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	-	-	46
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	-	-	47
Management Letter	-	-	49

SPECIAL REVERSE FUNDS			TOTALS		
BUDGET	JOURNAL	VARIANCE PROBABLE UNPROCESSED	BUDGET	ACTUAL	VARIANCE PROBABLE UNPROCESSED
\$ 43,800	\$ 34,438	\$ 9,362	\$ 167,089	\$348,318	\$ 181,229
148,800	148,441	358	148,000	340,403	88,403
0	0	0	7,000	3,800	3,200
100	100	0	100	100	0
0	0	0	3,000	6,713	3,713
389,100	333,189	55,911	328,189	699,218	371,029
18,840	17,598	1,242	310,488	344,607	34,119
5,840	5,938	(98)	47,148	348,808	(71,660)
2,400	833	1,567	13,468	19,813	6,345
0	0	0	15,000	55,554	40,554
0	0	0	0	51,338	51,338
0	0	0	0	3,800	3,800
25,200	24,348	852	224,208	528,431	304,223
165,900	190,848	24,948	20,800	4,787	(16,013)
1281,200	1296,208	(15,008)	0	0	0
0	0,104	0	0,28,580	4,787	0
0	0	0	0	330	0
0	0,104	0	0	4,000	0
25,200	25,200	0	0	42,331	0
0,28,430	0,28,430	0	0	0,47,331	0

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STATE LICENSE NO. 1234
(LOUISIANA)

MEMBER OF THE
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITING REPORT ON
SCHEDULE OF FEDERAL FINANCIAL
STATEMENTS**

MEMORANDUM DON M. BURKITT, District Attorney
of the Eleventh Judicial District,
Post Office Box 1847
Merry, Louisiana 70449

We have audited the general purpose financial statements of the DISTRICT ATTORNEY of the Eleventh Judicial District, Merry, Louisiana, and the combining, individual fund, and account group financial statements as of and for the year ended December 31, 1994, and have issued our report thereon dated June 4, 1997. 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. Accounting auditing standards, issued by the Comptroller General of the United States and the provisions of ONE CIRCULAR A-118, "Audits of State and Local Governments". These standards and ONE Circular A-118 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also 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.

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

HINES, JACKSON & HINES
LAFAYETTE, LOUISIANA
June 4, 1997

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 HOVEY, SCHIFFERS
 AGENCY FUND
 ASSET FORFEITURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 1996

ASSETS	BALANCE DECEMBER 31, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
Cash held by Berleto Marich Sheriff	\$ 4,700	\$ 20,580	\$ 104,580	\$ 4,700
Total assets	\$ 4,700	\$ 20,580	\$ 104,580	\$ 4,700
LIABILITIES				
Due to law enforcement agencies and others	\$ 4,700	\$ 20,580	\$ 104,580	\$ 4,700
Total liabilities	\$ 4,700	\$ 20,580	\$ 104,580	\$ 4,700

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 STATE, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (BASE BUDGET) AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	UNENCUMBERED
Revenues			
Fees, charges, and commissions for services	\$124,800	\$113,804	\$ 109,440
Intergovernmental	0	0	0
Fines and forfeitures	7,400	3,400	13,100
Interest income	0	0	0
Miscellaneous	3,800	8,732	3,732
Total revenues	136,000	126,936	109,000
Expenditures			
Personal services and related benefits			
Benefits	186,800	248,817	(62,017)
Operating services	81,300	108,887	(27,587)
Materials and supplies	8,800	14,904	(7,104)
Travel and other charges	25,000	55,504	(30,504)
Precedial settlement- prior year credits	0	51,138	(51,138)
Capital outlay	0	3,488	(3,488)
Total expenditures	299,900	510,738	(211,738)
Excess/Deficiency of Revenues over/Under Expenditures	(163,900)	(383,802)	(219,738)
Other financing sources/uses			
Operating transfers in/used	163,900	163,900	20,000
Excess/Deficiency of Revenues and Other Sources Over/Under Expenditures and Other Uses	\$ 0.000	\$ 0.000	\$ 111,000
(Increase)/Decrease in revenues for prepaid expenditures		200	
Net change in unreserved fund balance for the year		10,194	
Fund Balance-Unreserved, beginning of Year		2,762	
Fund Balance-Unreserved, End of Year		\$ 12,956	

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENT OF THE SLAVICIA FEDERAL DISTRICT
 MARY, LOUISIANA
 BONDY FUND
 ASSET FORTIFICATION FUND
 COOPERATIVE BONDAGE BOND
 PERIOD: 31.12.1996 AND 1997

EXHIBIT P-2

	<u>1996</u>	<u>1997</u>
ASSETS		
Cash held by DEBORA MARIA BONDY	\$ 8,122	\$ 8,122
Total assets	\$ 8,122	\$ 8,122
LIABILITIES		
Due to law enforcement agencies and others	\$ 8,122	\$ 8,122
Total liabilities	\$ 8,122	\$ 8,122

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 Don W. Warbett, District Attorney
of the Eleventh Judicial District
Post Office Box 1887
Mony, Louisiana 71449

We have audited the general purpose, combining, individual fund and account group financial statements of the District Attorney of the Eleventh Judicial District, Mony, Louisiana, for the year ended December 31, 1998, and have issued our report thereon dated June 4, 1999.

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, "Manual of Style and Local Government". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1998, we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney's general purpose, combining, individual fund, and account group 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 policies and procedures relevant to our audit of the general purpose, combining, individual fund and account group financial statements in a separate report dated May 19, 1999.

The management of the District Attorney of the Eleventh Judicial District, Mony, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, strengths and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, presentation 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.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 EAST, LOUISIANA
 BUDGET FUND
 COMPARING BALANCE SHEET
 DECEMBER 31, 1998
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1997

	ASSET PROPERTY	REAL ESTATE FUND	TOTALS 1998	TOTALS 1997
	----- DOLLARS	----- DOLLARS	----- DOLLARS	----- DOLLARS
ASSETS				
Cash	\$ 0	\$ 0,044	\$ 0,044	\$ 0
Cash held by DeCade Parish Sheriff	4,700	0	4,700	4,700
Real bond fees receivable	0	10,688	10,688	0
Total assets	\$ 4,700	\$ 10,732	\$ 15,432	\$ 4,700
LIABILITIES				
Due to law enforcement agencies and others	\$ 4,700	\$ 10,732	\$ 15,432	\$ 4,700
Total liabilities	\$ 4,700	\$ 10,732	\$ 15,432	\$ 4,700

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.

Asset Forfeiture 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 laws.

Bail Bond Fee Fund - This fund is used as a depository for the two percent (2%) fee on the premium of all criminal bail bonds written by commercial surety underwriters in the State of Louisiana, as established by Louisiana Revised Statute 22:349-1. Bail bond fees are required to be distributed by the district attorney as follows:

- 14) Twenty-five percent (25%) to the judicial court fund or its equivalent.
- 18) Twenty-five percent (25%) to the Sheriff's operating fund.
- 18) Twenty-five percent (25%) to the District Attorney's operating fund.
- 14) Twenty-five percent (25%) to the Indigent Defendants Program.

OTHER SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 HAWAII, TERRITORY
 BUDGET FUND
 BAIL FUND FOR FEE
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 1958

	BALANCE DECEMBER 31, 1958	DEBITED	CREDITED	BALANCE DECEMBER 31, 1958
ASSETS				
Cash and cash equivalents	\$ 0	\$ 28,903	\$129,253	\$ 158,156
Bail bond fees receivable	\$ 0	\$ 22,848	\$ 0	\$ 22,848
Total assets	\$ 0	\$ 51,751	\$129,253	\$ 181,004
LIABILITIES				
Due to law enforcement agencies and officers	\$ 0	\$ 51,751	\$129,253	\$ 181,004
Total liabilities	\$ 0	\$ 51,751	\$129,253	\$ 181,004

The accompanying BODS are an integral part of this statement.

DISTRICT ATTORNEY OF THE EASTERN JUDICIAL DISTRICT
 NEW ORLEANS, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDING DECEMBER 31, 1984

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR FUNDING ACCOUNT
L.S. Department of Health and Human Services			
Passed Through Louisiana Department of Social Services, Office of Family Security; Child Support Enforcement Program (Title IV-D of the Social Security Act)			
	15.790	06003	\$ 17,310
	15.790	06010	\$ 18,310

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

*Reimbursement/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.

Supplementary schedule. Presented for purposes of additional analysis.

CASH/ACCUMULATED OR DEFERRED REVENUE AT JANUARY 31, 1994	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENTS/ EXPENDITURES	CASH/ACCUMULATED OR DEFERRED REVENUE AT DECEMBER 31, 1994
\$ 152,813	\$ 51,142	\$ 419,081	\$ 0
_____0	____31,938	____111,463	____16,012
\$ 152,813	\$ 83,080	\$ 307,618	\$ 16,012

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

Honorable Dan H. Barkett, District Attorney
of the Eleventh Judicial District
P. O. Box 1257
MAY, LOUISIANA 71457

We have audited the general purpose financial statements of the District Attorney of the Eleventh Judicial District, May, Louisiana, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1986, and have issued our report thereon dated June 8, 1987.

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 Eleventh Judicial District, May, Louisiana, is the responsibility of the District Attorney of the Eleventh 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 an audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests 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 Budget 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
Montecassino, Louisiana
June 8, 1987

HICKS, JACKSON & HINES

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MEMPHIS, TENNESSEE 38102

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

Honorable Tom M. Burchett, District Attorney
of the Eleventh Judicial District
P. O. Box 1857
Murfreesboro, Tennessee 37148

We have audited the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Murfreesboro, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1986, and have issued our report thereon dated June 4, 1987.

We 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 Eleventh Judicial District, Murfreesboro, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evaluation and judgment 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 recorded 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 general purpose, combining, individual fund, and account group financial statements of the District Attorney of the Eleventh Judicial District, Murfreesboro 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 have been placed in operation, and we assessed control risk in order to determine the auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily dislodge 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 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. 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 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.

SMITH, JACKSON & KIRBY
Metairie, Louisiana
June 4, 1997

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STATE OF LOUISIANA
J. M. HINES, JR., CPA
J. M. HINES, JR., CPA
J. M. HINES, JR., CPA

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

Honorable Don M. WARKENT, DISTRICT ATTORNEY
of the Eleventh Judicial District
post office box 1557
Mony, Louisiana 71449

We have audited the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Mony, Louisiana, and the combining, individual fund and annual group financial statements as of and for the year ended December 31, 1990, and have issued our report thereon dated June 9, 1991.

We have also applied procedures to test the DISTRICT ATTORNEY of the Eleventh Judicial District, Mony, Louisiana, compliance with the following requirements applicable to all federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1990: 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 Entities 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 compliance of the DISTRICT ATTORNEY of the Eleventh Judicial District, Mony, Louisiana, with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Eleventh Judicial District, Mony, Louisiana, had not complied in all material respects with those 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
Hartshorn, Louisiana
June 9, 1991

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

Honorable DON M. BOYD, District Attorney
of the Eleventh Judicial District
P. O. Box 1007
Baton Rouge, Louisiana 70804

We have audited the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Baton Rouge, Louisiana, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1996, and have issued our report thereon dated June 4, 1997.

In connection with our audit of the 1996 general purpose, combining, individual fund and account group financial statements of the DISTRICT ATTORNEY of the Eleventh Judicial District, Baton Rouge, Louisiana, and with our consideration of the District Attorney of the Eleventh Judicial District, Baton Rouge, Louisiana, internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility and other provisions 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 Eleventh Judicial District, Baton Rouge, 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 of the Eleventh Judicial District, Baton Rouge, 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.

HINES, JACKSON & HINES
Baton Rouge, Louisiana
June 4, 1997

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 STATE OF LOUISIANA
 FINANCIAL REPORT
 DECEMBER 31, 1986

TABLE OF CONTENTS

	EXHIBIT	SCHEDULE	PAGE
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS	-	-	i
GENERAL PURPOSE FINANCIAL STATEMENTS (CONDENSED STATEMENTS - OVERVIEW)	-	-	3
Condensed Balance Sheet - All Fund Types and account group	A	-	4
Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	-	6
Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (EMAP Basis) and Actual - General and Special Revenue Fund Types	C	-	7
NOTES TO FINANCIAL STATEMENTS	-	-	9
CONTINUED AND INDIVIDUAL FUND FINANCIAL STATEMENTS	-	-	26
General Fund: Comparative Balance Sheet	B-1	-	22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (EMAP Basis) and Actual	B-2	-	23
Special Revenue Funds: Comparative Balance Sheet	B-1	-	26
Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances	B-2	-	27
Title IV-B Funds: Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (EMAP Basis) and Actual	B-3	-	28
Worthless Check Collection Fee Fund: Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (EMAP Basis) and Actual	B-4	-	28
Victim Assistance Fund: Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (EMAP Basis) and Actual	B-5	-	29

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DISTRICT ATTORNEY OF THE ELEVENTH
JUDICIAL DISTRICT
MANY, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, verify and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Jan 10 1956

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
 EAST LOUISIANA
 FINANCIAL REPORT
 DECEMBER 31, 1995

TABLE OF CONTENTS (CONTINUED)

	EXHIBIT	SCHEDULE	PAGE
COMBINED AND INDIVIDUAL FUND FINANCIAL STATEMENTS (CONTINUED)			
Agency Fund:			
Combined Balance Sheet	F-1	-	19
Asset Verification Fund:			
Comparative Balance Sheet	F-2	-	23
Statement of Changes in Assets and Liabilities	F-3	-	24
Mail Bond Fund:			
Comparative Balance Sheet	F-4	-	25
Statement of Changes in Assets and Liabilities	F-5	-	26
OTHER SUPPLEMENTARY INFORMATION	-	-	27
SINGLE AUDIT	-	-	28
Independent Auditors' Report on Schedule of Federal Financial Assistance	-	-	29
Schedule of Federal Financial Assistance	-	1	30
Independent Auditors' Report on Compliance Based on an Audit of General Purpose or Basic Financial Statements Performed in accordance with <u>Government Auditing Standards</u>	-	-	40
Independent Auditors' Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in accordance with <u>Government Auditing Standards</u>	-	-	43
Independent Auditors' Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	-	-	46
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Housing Federal Financial Assistance Program TRANSACTIONS	-	-	51
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	-	-	47
Management Letter	-	-	48

HINES, JARVIS & HINES
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**INDEPENDENT AUDITORS' REPORT ON THE
FINANCIAL STATEMENTS**

Honorable Don M. Berkett, District Attorney
of the Eleventh Judicial District
P. O. Box 1887
Navy, Louisiana 70440

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Eleventh Judicial District, Navy, Louisiana, as of December 31, 1998, and for the year then ended. These financial statements are the responsibility of the District Attorney of the Eleventh Judicial District, Navy, Louisiana, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Public Law 99-802; the Single Audit Act of 1994; and the provisions of OMB Circulars 5, 120, "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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eleventh Judicial District, Navy, Louisiana, as of December 31, 1998, and the results of its 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 account groups of the District Attorney of the Eleventh Judicial District, Navy, Louisiana, at December 31, 1998, 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 June 8, 1999, in our consideration of the District Attorney of the Eleventh Judicial District's internal control structure and a report dated June 8, 1997, of its compliance with 1989 S&S regulations.

Page 3

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as "schedules" 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 Eastern Judicial District, New Orleans. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose, 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 account groups, taken as a whole.

The financial information for the year ended December 31, 1979, which is included for comparative purposes, was taken from the financial report for that year in which is expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Eastern Judicial District, New Orleans, in our report dated May 22, 1980.

HEARD, JACKSON & HEARD
Shreveport, Louisiana
June 8, 1981

GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW



DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 BIAY, LOUISIANA
 FINANCIAL REPORT
 DECEMBER 31, 1956

TABLE OF CONTENTS

	EXHIBIT	SCHEDULE	PAGE
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS	-	-	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	-	-	1
Combined Balance Sheet - All Fund Types and account group	A	-	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All governmental Fund Types	B	-	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and special Revenue Fund Types	C	-	7
NOTE TO FINANCIAL STATEMENTS	-	-	8
COMBINED AND INDIVIDUAL FUND FINANCIAL STATEMENTS	-	-	10
General Fund:			
Comparative Balance Sheet	D-1	-	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	D-2	-	21
Special Revenue Funds:			
Comparative Balance Sheet	E-1	-	26
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	E-2	-	27
Title IV-B Fund:			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	E-3	-	28
Worthless Check Collection Fee Fund:			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	E-4	-	29
Worthless Assistance Fund:			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	E-5	-	30

1315

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JUDICIAL DISTRICT
MANY, 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 submitted to the justices, or equivalent, judges and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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