

District Attorney of the 38th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
and Actual

For the Year Ended December 31, 2006

	GENERAL FUND		FINANCIAL FUNCTIONS (UNAPPORTIONED)
	BUDGET	ACTUAL	
REVENUES			
Commissions on fines, forfeitures, and fees	\$ 67,000	\$ 64,548	\$ (2,451)
Interest	-0-	1,362	1,362
Total revenues	<u>67,000</u>	<u>65,910</u>	<u>(1,090)</u>
EXPENDITURES			
Legal and professional	18,500	18,500	1,935
Insurance	14,000	13,005	1,365
Office supplies	2,500	4,011	1,461
Repairs and maintenance	2,000	1,648	1,261
Utilities	22,400	13,138	1,888
Travel	4,000	5,078	1,878
Library	1,000	12,838	9,835
Fees and subscriptions	4,000	3,868	1,835
Other	4,000	7,335	3,335
Capital outlay	2,000	5,209	1,320
Total expenditures	<u>87,000</u>	<u>92,765</u>	<u>(5,765)</u>
EXCESS OF EXPENDITURES OVER REVENUES	-0-	(27,855)	(27,855)
FUND BALANCES AT BEGINNING OF YEAR	26,615	26,615	-0-
FUND BALANCES AT END OF YEAR	\$ <u>26,615</u>	\$ <u>28,760</u>	\$ <u>(27,855)</u>

The accompanying notes are an integral part of this statements.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL,
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

District Attorney of the 38th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. TOTAL COLUMNS ON STATEMENTS

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

District Attorney of the 18th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, 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 expendable available financial resources.

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:

GENERAL FUND

The General Fund was established in compliance with Louisiana Revised Statute 15:571.31, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

D. BASIS OF ACCOUNTING

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

REVENUES

Commissions on fines and bond forfeitures are recorded in the year they are earned.

EXPENDITURES

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

(Continued)

District Attorney of the 38th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1996

INTRODUCTION

As provided by Article V, Section 38 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district. He is also the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury, and performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Judicial District encompasses the parish of Cameron, 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 government. The GASB has issued a codification of and subsequent GASB pronouncements that are recognized as generally accepted accounting principles for state and local government. The accompanying component unit financial statements have been prepared in accordance with such principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the District Attorney of the 38th Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron 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.

(Continued)

District Attorney of the 18th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

BALANCE SHEET
ALL FUNDS TYPES AND ACCOUNT GROUPS

December 31, 1996

	<u>GOVERNMENTAL FUNDS</u> GENERAL/ FUND	<u>ACCOUNT GROUPS</u> GENERAL FUND ASSETS	<u>TOTAL INDEPENDENT CITY</u>
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 19,764	\$ -0-	\$ 19,764
Receivables	2,343	-0-	2,343
Land, buildings, and equipment	—0-	55,455	55,455
TOTAL ASSETS AND OTHER DEBITS	\$ 22,107	\$ 55,455	\$ 77,562
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 1,390	\$ -0-	\$ 1,390
Due to other municipalities	1,326	-0-	1,326
Equity and other credits:			
Investment in general fixed assets	-0-	55,455	55,455
Fund balances, unreserved - undesignated	\$ 22,781	—0-	22,781
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 22,107	\$ 55,455	\$ 77,562

The accompanying notes are an integral part of this statement.

District Attorney of the 38th Judicial District,
 Cameron Parish, Louisiana, a Component Unit of the
 Cameron Parish Police Jury, Cameron Parish, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenue, Expenditures,
 and Changes in Fund Balances

For the Year Ended December 31, 1996

	GENERAL FUND
REVENUES	
Commissions on fines, forfeitures, and fees	\$ 64,149
Interest	1,182
Total revenues	65,331
EXPENDITURES	
Legal and professional	14,188
Insurance	16,000
Office supplies	4,031
Repairs and maintenance	1,649
Utilities	13,123
Travel	6,979
Library	12,935
Books and subscriptions	3,864
Other	7,326
Capital outlay	9,269
Total expenditures	83,365
EXCESS OF REVENUES OVER EXPENDITURES	(17,994)
FUND BALANCE AT BEGINNING OF YEAR	86,825
FUND BALANCE AT END OF YEAR	\$ 68,831

The accompanying notes are an integral part of this statement.

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COMPONENT UNIT FINANCIAL
STATEMENTS AND REPORT OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS

DISTRICT ATTORNEY OF THE 16TH
JUDICIAL DISTRICT, CAMERON PARISH,
LOUISIANA, A COMPONENT UNIT
OF THE CAMERON PARISH POLICE JURY,
CAMERON PARISH, LOUISIANA

December 31, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the sheriff, or receiver, entity 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 10/25/1999

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Milford, Hilliard & Parrar

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NEW YORK STATE ACCOUNTING BOARD
100 WEST STREET, SUITE 1000
NEW YORK, NEW YORK 10038

May 3, 1987

Honorable Glass W. Alexander
District Attorney of the
Thirty-eighth Judicial District
Cameron Parish, Louisiana

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-eighth Judicial District, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of and for the year ended December 31, 1986, as listed in the table of contents. These financial statements are the responsibility of the management of the District Attorney of the Thirty-eighth Judicial District. 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 generally accepted governmental auditing standards contained in the Governmental Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the United States General Accounting Office. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit 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-eighth Judicial District, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of December 31, 1986, and the results of its operations and the changes in financial position for the year then ended, in conformity with generally accepted accounting principles.

Milford, Hilliard & Parrar

District Attorney of the 30th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

E. BUDGETS

Formal budgetary integration is employed as a management control device during the year for the General Fund and adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget amounts, shown in the financial statements are the final authorized amounts as revised during the year.

F. ENCUMBRANCES

The district attorney does not employ encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of December 31, 1994, the District Attorney had cash totaling \$39,754 in accounts. Under state law, this balance must be secured by federal deposit insurance or the pledge of securities owned by the federal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Deposits (bank balances) at December 31, 1994, total \$39,754 and are fully secured by federal deposit insurance.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCES

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

All full-time employees are paid by the Cameron Parish Police Jury; therefore, there is no liability for accumulated compensated absences relating to the General Fund. Annual and sick leave for all employees is in accordance with the leave policy of the Cameron Parish Police Jury.

(Continued)

inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

1. Cash receipts/revenues and receivables
2. Cash disbursements/expenditures

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

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control. Therefore, the audit was performed more efficiently by performing substantive tests as no reliance was placed on internal control.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in amount that would be material in relation to the component unit 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.

Our considerations 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. However, we believe the reportable conditions described above is a material weakness.

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

Millard, Hilliard & Thorne

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENTAL AUDITING STANDARDS

Millard, Hilliard & Farrar

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May 9, 1987

Honorable Glenn Alexander
District Attorney of the
Thirty-eighth Judicial District
Cameron Parish, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 5, 1987.

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

Compliance with laws and regulations applicable to the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, is the responsibility of the District Attorney of the Judicial District, Cameron Parish, Louisiana, management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District Attorney of the Thirty-eighth Judicial District compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, complied, in all material respects, with the provisions referred to 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-eighth Judicial District had not complied, in all material respects, with those provisions.

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

Millard, Hilliard & Farrar

District Attorney of the 38th Judicial District,
Cameron Parish, Louisiana, a Component Unit of the
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 1996

1. 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 Cameron 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 fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the District Attorney of the Thirty-eighth Judicial Court is fiscally dependent upon the Cameron Parish Police Jury, the District Attorney was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney of the Thirty-eighth Judicial District 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.

C. FUND ACCOUNTING

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

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