

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements
December 31, 1986

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser 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. His office is staffed by three assistant District Attorneys, an investigator and four secretarial/clerical employees.

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 July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Thirty-Sixth 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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Beauregard Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The

**DISTRICT ATTORNEY OF THE THIRTY-SIX JUDICIAL DISTRICT
STATE OF LOUISIANA - DEMEREAU PARISH**

Notes to the Financial Statements (Continued)

Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

3. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants, charges for services and commissions on fines and forfeitures. All amounts are expected to be collected within the next twelve months.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1986	Additions	Reductions	Balance December 31, 1986
Improvements other than buildings	\$ 5,895	\$ 4,406	---	\$ 10,301
Equipment and furniture	35,895	19,774	---	55,669
Vehicles	17,287	---	---	17,287
Total	\$ 49,077	\$ 24,180	\$ ---	\$ 73,257

5. PENSION PLAN

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

Assistant District Attorneys who earn, as 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 10 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 10 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may

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DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - MEMORANDUM PARISH

Notes to the Financial Statements (Continued)

his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 30 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 1996 the District Attorney had no accumulated and vested leave benefits required to be reported in accordance with NGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

3. 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.

3. CASH AND CASH EQUIVALENTS

At December 31, 1996, the District Attorney has cash and cash equivalents totaling \$183,371. (Bank balances) as follows:

Demand deposits	\$ 8,344
Interest-bearing demand deposits	245,336
Time deposits	<u>131,281</u>
Total	\$183,371

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the District Attorney has \$183,596 in deposits (collected bank balances). These deposits are secured from risk by \$234,093 of federal deposit insurance and \$133,343 of pledged securities held by the custodial bank is the amount of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
STATE OF LOUISIANA - NEWBURGD PARISH

Notes to the Financial Statements (Continued)

Minutes, State of Louisiana, Newburgard Parish, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually the District Attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Under state law, the District Attorney may invest in United States bonds, or treasury notes. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. PREPAID ITEMS

Prepaid items consist of insurance premiums paid in the current year on policies that have terms that extend into subsequent years.

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 or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

The District Attorney has the following policy relating to vacation and sick leave:

Employees of the District Attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BOURBONNARD PARISH

Notes to the Financial Statements (Continued)

that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA R.S. 48:2614(D).

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 in which they are collected by the parish tax collector. As of December 31, 1998 receivables on commissions for fines and forfeitures amounted to \$4,803.

Reimbursements are recorded when the District Attorney is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses). These sources (uses) are recorded when the expenditure is incurred.

E. BUDGETS

The District Attorney uses the following budget practices:
The budgets of the District Attorney of the Thirty-Sixth Judicial

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BRUNSWARD PARISH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year ended December 31, 1996

FEDERAL GRANTEE/ PASS-THROUGH GRANTEE NAME/ PROGRAM TITLE	CFDA NUMBER	AMOUNT/ EXPENDITURES
United States Department of Health and Human Services/Louisiana Department of Social Services/Support Enforcement Title IV-B Program	13.783	\$ 43,931
United States Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice/ Felony Drug Prosecution Program	16.578	\$ 4,282
Total Federal financial assistance		\$ 48,213

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements (Continued)

GAAP 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 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.

For financial reporting purposes, the District Attorney includes all funds, account groups and activities that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid by the parish police jury as required by Louisiana law, the District Attorney's office is financially independent. Accordingly, the District Attorney is a separate governmental 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.

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.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - REMBURSED FEE'S

Notes to the Financial Statements (Continued)

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.

The District Attorney also participates in the Felony Drug Prosecution Program, Catalog of Federal Domestic Assistance No. 18-179. The program is funded by flow through payments from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. For the year ended December 31, 1988, the District Attorney of the Thirty-Sixth Judicial District expended \$4,380 in these payments.

The goal of this project is to create a District Attorney's Drug Offender Program in the Thirty-Sixth Judicial District Attorney's Office of Louisiana. The objectives of this program are to allow the District Attorney to focus on major drug offenders through selective screening, priority prosecution and post conviction follow-up. The money received for this program is used to aid in these objectives and to upgrade and add equipment and services related to the apprehension and conviction of drug related offenders.

<u>Special Revenue Fund Types</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (4,889)	\$ (2,387)	\$ 2,502	\$ 48,177	\$ 52,094	\$ 3,917
\$ 8,800	\$ 8,800	\$ ---	\$ 38,043	\$ 38,043	\$ ---
<u>(21,842)</u>	<u>2121,842</u>	<u>---</u>	<u>(38,043)</u>	<u>138,043</u>	<u>---</u>
\$ (29,842)	\$ 2123,842	\$ ---	\$ ---	\$ ---	\$ ---
\$ (28,832)	\$ (28,350)	\$ 2,482	\$ 48,177	\$ 52,094	\$ 3,917
<u>85,455</u>	<u>85,455</u>	<u>---</u>	<u>147,938</u>	<u>147,938</u>	<u>---</u>
\$ 52,423	\$ 50,105	\$ 2,318	\$ 195,121	\$ 188,044	\$ 7,077

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - DEASIREARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1986

	<u>General Fund</u>		
			Variance =
	<u>Budget</u>	<u>Actual</u>	Favorable
			(Unfavorable)
<u>EXCESS (Deficiency) OF REVENUES</u> <u>OVER EXPENDITURES</u>	\$ 53,366	\$ 54,401	\$ 1,235
<u>OTHER FINANCING SOURCES (Uses)</u>			
Transfers in	\$ 31,643	\$ 31,643	\$ ---
Transfers out	(18,000)	(18,000)	----
Total Other Financing Sources(Uses)	\$ 23,643	\$ 23,643	\$ ----
<u>EXCESS (Deficiency) OF REVENUES</u> <u>AND OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	\$ 78,209	\$ 77,444	\$ 1,235
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>262,495</u>	<u>262,495</u>	<u>---</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 338,704</u>	<u>\$ 339,939</u>	<u>\$ 1,235</u>

Special Revenue Fund Types			Totals (Memorandum Only)			
Budget	Actual	Variance -	Budget	Actual	Variance -	
		Favorable (Unfavorable)			Favorable (Unfavorable)	
\$ 128,399	\$ 131,169	\$ 2,770	\$ 284,653	\$278,679	\$ 5,974	
15,697	17,971	2,274	63,218	58,645	(4,573)	
43,804	43,933	1,127	42,894	43,933	1,137	
---	---	---	15,499	14,353	(1,146)	
---	---	---	4,282	4,282	---	
---	---	---	25,988	25,088	(900)	
759	388	(450)	350	388	(450)	
---	---	---	39,443	34,040	(5,403)	
---	---	---	12,284	12,284	---	
3,137	2,445	(692)	12,137	13,892	1,755	
---	---	---	3,330	3,330	---	
<u>\$ 189,781</u>	<u>\$ 196,956</u>	<u>\$ 6,255</u>	<u>\$ 474,825</u>	<u>\$469,851</u>	<u>\$ 4,974</u>	

\$ 52,722	\$ 51,789	\$ 933	\$ 133,126	\$177,823	\$ 44,697
---	---	---	53,024	48,927	(4,097)
2,735	3,830	(1,095)	5,941	5,205	(736)
4,880	5,999	(1,119)	4,908	5,999	(1,091)
39,488	38,607	4,988	39,605	38,673	1,932
---	863	(863)	---	863	---
7,253	8,812	441	7,253	8,999	1,746
4,500	4,500	---	4,500	4,500	---
73,639	61,624	(4,787)	77,038	61,626	(15,412)
---	---	---	36,157	36,333	(176)
---	1,258	(1,258)	---	4,188	(4,188)
208	1,294	(1,086)	11,285	8,024	(3,261)
8,943	9,142	(199)	8,943	10,373	(1,430)
---	---	---	3,331	1,435	(1,896)
---	388	(388)	1,812	1,888	(76)
3,933	3,933	---	14,332	16,782	(2,450)
<u>\$ 134,728</u>	<u>\$ 138,243</u>	<u>\$ 3,515</u>	<u>\$ 423,846</u>	<u>\$428,257</u>	<u>\$ 4,411</u>

(Continued)

The accompanying notes are an integral part of this statement.

The Honorable David W. Horton
District Attorney of the Thirty-sixth
Judicial District
State of Louisiana
Bossiergard Parish

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 my audit of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, for the year ended December 31, 1986, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Winkler, CPA
John A. Winkler, CPA
June 6, 1987

SUPPLEMENTAL INFORMATION SCHEDULE

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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE**

The Honorable David M. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossiergard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, for the year ended December 31, 1999, and have issued my report thereon dated June 8, 1999. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, **GOVERNMENT AUDITING STANDARDS**, issued by the Comptroller General of the United States, and the provisions of **OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-135**, **SMITH OF STATE AND LOCAL GOVERNMENTS**. These standards and **OMB Circular A-135** require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, taken as a whole.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - NEWBURGARD PARISH

Notes to the Financial Statements (Continued)

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 includes:

General Fund

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

Title IV-B Special Revenue Fund

The Title IV-B Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1979, to establish family and child support programs compatible with Title IV-B of the social security act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection
Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:11, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Special District Attorney
Asset Forfeiture Trust Fund

The Special District Attorney Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 40:2618(B) which requires that all monies collected from the sale of seized or forfeited assets be deposited into the fund. The District Attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency

<u>Worthless Check Fund</u>			<u>Totals</u> <u>1976</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (34,628)	\$ (35,633)	\$ (1,005)	\$ (38,032)	\$ (35,358)	\$ 2,674
<u>78,718</u>	<u>78,718</u>	<u>---</u>	<u>85,455</u>	<u>85,455</u>	<u>---</u>
\$ 44,090	\$ 43,085	\$ (1,005)	\$ 47,423	\$ 50,103	\$ 2,680

(Continued)

SPECIAL REVENUE FUNDS

- Title IV-B Fund - To account for the receipt and use of proceeds from state and local sources for the locating and collecting of child support payments owed by absent parents to their family and children.
- Worthless Check Fund - To account for the receipt and use of funds collected as a result of enforcement of payment of worthless checks by individuals issuing them.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUBOARD PARISH

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 1998

	Title IV-D Fund	Worthless Check Fund	Totals 1998
ASSETS			
Cash	\$ 6,120	\$ 42,774	\$ 48,894
Due from other governmental units	18,672	---	18,672
Total Assets	<u>\$ 24,792</u>	<u>\$ 42,774</u>	<u>\$ 67,566</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 1,506	\$ 2,717	\$ 4,223
Payroll taxes payable	1,238	---	1,238
Total Liabilities	<u>\$ 2,744</u>	<u>\$ 2,717</u>	<u>\$ 5,461</u>
Fund Equity:			
Fund balances - unreserved - undesignated	\$ 22,048	\$ 40,057	\$ 62,105
Total Liabilities and Fund Equity	<u>\$ 22,792</u>	<u>\$ 42,774</u>	<u>\$ 65,566</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1996

	Title 59-2 <u>Fund</u>	Worthless Check <u>Fund</u>	Totals <u>1996</u>
REVENUES			
Intergovernmental Revenues			
Beauregard Parish Police Jury - reimbursement of operating cost state of Louisiana - reimbursement of operating costs	\$ 17,971	\$ ---	\$ 17,971
Fees for worthless checks	41,931	---	41,931
Title IV-D Application fees received	---	171,199	171,199
Interest on investments	398	---	398
Total Revenues	<u>\$ 62,349</u>	<u>\$ 171,897</u>	<u>\$ 234,246</u>
EXPENDITURES			
Salaries and related benefits	\$ 46,391	\$ 5,381	\$ 51,772
Legal and accounting	2,259	788	3,047
Insurance	---	5,999	5,999
Office supplies	1,618	23,799	25,417
Repairs and maintenance	---	883	883
Utilities and telephone	168	6,552	6,720
Rent	4,988	---	4,988
Worthless check fee distributions	---	81,826	81,826
Other services	87	1,171	1,258
Travel and conferences	---	1,296	1,296
Dues and subscriptions	---	9,142	9,142
Miscellaneous	---	388	388
Capital outlay	4,238	1,187	5,425
Total Expenditures	<u>\$ 59,846</u>	<u>\$ 139,817</u>	<u>\$ 199,663</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 2,383	\$ (4,820)	\$ (2,387)
OTHER FINANCING SOURCES (Uses)			
Transfers in	\$ 8,860	\$ ---	\$ 8,860
Transfers out	---	(11,843)	(11,843)
Total Other Financing Sources (uses)	<u>\$ 8,860</u>	<u>\$ (11,843)</u>	<u>\$ (2,983)</u>

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1996

	Title 17-D <u>Fund</u>	Worthless check <u>Fund</u>	Totals <u>1996</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	\$ 10,363	\$ (36,463)	\$ (26,100)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>9,245</u>	<u>75,710</u>	<u>84,955</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 20,248</u>	<u>\$ 40,247</u>	<u>\$ 60,495</u>

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BERNOGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GASB BASIS) AND ACTUAL
Year Ended December 31, 1976

	<u>Title IV-B Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues:			
Bernogard Parish Police Jury - reimbursement of operating cost	\$ 18,687	\$ 18,971	\$ 2,284
State of Louisiana - reimbursement of operating costs	42,804	41,931	(873)
Fees for worthless checks	---	---	---
Title IV-B Application fees received	758	300	(458)
Interest on Investments	31	47	16
Total Revenues	<u>\$ 62,280</u>	<u>\$ 61,249</u>	<u>\$ 1,031</u>
EXPENDITURES			
Salaries and related benefits	\$ 44,846	\$ 46,395	\$ 1,549
Legal and accounting	2,290	2,258	---
Insurance	---	---	---
Office supplies	1,823	1,828	5
Repairs and maintenance	---	---	---
Utilities and telephone	239	160	79
Post	4,500	4,588	---
Worthless check fee distributions	---	---	---
Other services	---	87	(87)
Travel and conferences	306	---	306
Dees and subscriptions	---	---	---
Miscellaneous	---	---	---
Capital outlay	4,738	4,736	---
Total expenditures	<u>\$ 60,738</u>	<u>\$ 58,846</u>	<u>\$ 1,892</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (1,412)	\$ 2,303	\$ 3,715
OTHER FINANCING SOURCES (Uses)			
Transfers in	\$ 8,000	\$ 8,000	\$ ---
Transfers out	---	---	---
Total Other Financing Sources (uses)	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ ---</u>

DISTRICT ATTORNEY OF THE THIRTY-EIGHT JUDICIAL DISTRICT
STATE OF LOUISIANA - DEMEREAU PARISH

Notes to the Financial Statements (Continued)

retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. 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, 1978, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 65 and have 10 years of service credit, are age 60 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 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2129 Governor Street, New Orleans, Louisiana 70124-2091, or by calling (504) 547-5161.

FUNDING POLICY -

Plan members are required by state statute to contribute 7.5 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 3.25 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:883, 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. The District Attorney's contributions to the System for the years ending December 31, 1996, 1995, and 1994 were \$1,987, \$1,549, and \$179 respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
 STATE OF LOUISIANA - DENZINGERS PARISH

SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 Year Ended December 31, 1986

	<u>Title III-D Fund</u>		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	\$ 6,588	\$ 10,383	\$ 3,795
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>9,745</u>	<u>9,745</u>	<u>---</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 16,333</u>	<u>\$ 20,148</u>	<u>\$ 3,795</u>

**DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - ORANGEBOARD PARISH**

Notes to the Financial Statements (Continued)

**6. EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE ACCOMPANYING
FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court fund, the parish police jury or directly by the state. A portion of the salaries of the District Attorney and assistant District Attorneys are paid directly by the state. The parish police jury pays certain salaries and employer contributions of secretarial personnel.

7. SEE TO/FROM BANK FUNDS

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 21	\$ -
Asset Forfeiture Trust Fund	<u> </u>	<u>21</u>
	\$ 21	\$ 21

8. TRANSFERS IN/OUT

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 31,843	\$ 8,880
Special Revenue Fund-IV-D	<u>8,880</u>	<u>31,843</u>
	\$ 39,843	\$ 39,883

9. 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 No. 19.783. This program funded by indirect 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.

For the year ended December 31, 1986, the district attorney of the Thirty-Sixth Judicial District expended \$43,931 and \$14,357 in reimbursement and incentive payments, respectively.

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

FIDUCIARY FUND TYPE - AGENCY FUND

Asset: Forfeiture Trust Fund - To account for the receipt of proceeds from the sale of seized or forfeited contraband and the equitable distribution of those monies to the agencies involved.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BOSSARD FARRIS

FINANCIAL FUND TYPE - AGENCY FUND
BALANCE SHEET
December 31, 1990

Assets	Asset Forfeiture Trust Fund
Cash	\$ 21
<u>Liabilities</u>	
Due to general fund	\$ 21

ANNUAL REPORT OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - MOREHOUSE PARISH

FISCAL YEAR TYPE - AGENCY FUND
SCHEDULE OF CHANGES IN DEPOSIT BALANCES
For the year ended December 31, 1996

	Asset Particulars Trust Fund
<u>Balance at Beginning of Year</u>	\$ 3,625
<u>Additions</u>	
Deposits	
Confiscation sales and seizures	\$ 26,785
Total cash available	\$ 30,410
<u>Deductions</u>	
Distributions to:	
Clerk of Court	\$ 225
Louisiana District Attorney Association	450
Morehouse Parish Sheriff Department	11,780
Morehouse Parish Police Jury	5,853
District Attorney General Fund	5,453
City of DeRidder	3,885
Total deductions	<u>\$ 26,710</u>
<u>Balance at End of Year</u>	\$ 3,700

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

The Honorable David M. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bassacogard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bassacogard Parish, as of and for the year ended December 31, 1994, and have issued my report thereon dated June 8, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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DISTRICT ATTORNEY

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

ANNUAL FINANCIAL STATEMENTS
WITH AUDITOR'S REPORT
For the Year Ended December 31, 1956

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, orally 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 APR 02 1957

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Assassengard Parish

The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Arthur W. Wainman, CPA
Auditor, Louisiana
June 6, 1997

Northwest Check Fund			Totals 1986		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$ 15,693	\$ 17,971	\$ 2,278
---	---	---	42,994	43,931	3,127
126,399	131,189	2,790	129,399	131,189	2,790
---	---	---	750	300	(450)
2,188	2,518	528	2,133	2,565	528
<u>\$ 130,487</u>	<u>\$ 133,807</u>	<u>\$ 3,320</u>	<u>\$ 189,787</u>	<u>\$ 196,056</u>	<u>\$ 6,269</u>
\$ 5,736	\$ 5,397	\$ 339	\$ 52,722	\$ 51,793	\$ 929
525	785	(260)	2,775	3,035	(260)
4,860	3,889	(1,899)	4,880	3,223	(1,797)
28,782	23,789	4,993	20,825	15,697	4,998
---	863	(863)	---	863	(863)
7,834	6,852	882	9,353	6,813	443
---	---	---	4,800	4,600	---
77,839	81,826	(4,987)	77,839	81,826	(4,987)
---	1,371	(1,371)	---	1,399	(1,399)
---	1,396	(1,396)	200	1,396	(1,396)
8,843	9,142	(299)	8,843	9,142	(299)
---	360	(360)	---	380	(380)
1,197	1,197	---	5,833	5,833	---
<u>\$ 138,878</u>	<u>\$ 138,817</u>	<u>\$ 16,061</u>	<u>\$ 198,778</u>	<u>\$ 198,363</u>	<u>\$ 13,587</u>
\$ (3,877)	\$ (4,410)	\$ (1,633)	\$ (4,869)	\$ (2,387)	\$ 2,482
\$ ---	\$ ---	\$ ---	\$ 8,000	\$ 8,000	\$ ---
<u>(31,842)</u>	<u>(31,842)</u>	<u>---</u>	<u>(31,842)</u>	<u>(31,842)</u>	<u>---</u>
<u>\$ (31,842)</u>	<u>\$ (31,842)</u>	<u>\$ ---</u>	<u>\$ (23,842)</u>	<u>\$ (23,842)</u>	<u>\$ ---</u>

(Continued)

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

C O N T E N T S (Continued)

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The Honorable David M. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Beecheyard Parish

This report is intended for the information of the District
Attorney of the Thirty-Sixth Judicial District, State of
Louisiana, Beecheyard Parish and the Legislative Auditor.
However, this report is a matter of public record, and its
distribution is not limited.

John A. Winkler, CPA
Denider, Louisiana
June 4, 1997

The Honorable David M. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bouttegard Parish

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated June 6, 1997 on my consideration of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish's internal control structure and a report dated June 6, 1997 on its compliance with laws and regulations.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John H. Winkler, C.P.A.
Auditor, Louisiana
June 6, 1997

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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable David M. Durbin
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossierde Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierde Parish, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 6, 1997.

I conducted my audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-120, BUDGET OF STATE AND LOCAL GOVERNMENTS. These standards and OMB Circular A-120 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1996, I considered the internal control structure of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierde Parish, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierde Parish's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-120. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 6, 1997.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - NEWBURG PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
December 31, 1996

	Governmental	
	General	Special
ASSETS	Revenues	Revenues
Cash	\$ 334,456	\$ 49,884
Due from other governmental units	25,943	16,472
Due from other funds	31	---
Prepaid insurance	4,544	---
Equipment and vehicles	---	---
Total Assets	\$ 365,274	\$ 66,356
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 21,961	\$ 4,223
Payroll taxes payable	2,764	1,238
Due to other funds	---	---
Total Liabilities	\$ 24,725	\$ 5,461
Fund Equity:		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances - unreserved - undesignated	339,938	60,155
Total Fund Equity	\$ 339,938	\$ 60,155
Total Liabilities and Fund Equity	\$ 364,663	\$ 65,626

Fiduciary Fund Type Agency Fund	Account GROUP General Fixed Assets	Totals (Memorandum Only)
\$ 21	\$ ---	\$ 183,371
---	---	43,335
---	---	21
---	---	4,544
---	<u>123,147</u>	<u>123,347</u>
<u>\$ 21</u>	<u>\$ 123,147</u>	<u>\$ 253,286</u>
\$ ---	\$ ---	\$ 26,804
---	---	4,802
<u>21</u>	<u>---</u>	<u>21</u>
<u>\$ 21</u>	<u>\$ ---</u>	<u>\$ 38,107</u>
\$ ---	\$ 533,143	\$ 123,147
---	---	480,044
---	<u>---</u>	<u>---</u>
<u>\$ ---</u>	<u>\$ 533,143</u>	<u>\$ 603,191</u>
<u>\$ 21</u>	<u>\$ 123,347</u>	<u>\$ 253,286</u>

The accompanying notes are an integral part of this statement.

Statement D

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - MONROEGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1986

	<u>General</u>	<u>Special Revenues</u>	<u>Totals (Memorandum Only)</u>
REVENUES			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 339,381	\$ 331,189	\$ 670,570
Intergovernmental revenues			
Monroegard Parish Police Jury - reimbursement of operating cost	41,874	17,871	59,745
State of Louisiana - reimbursement of operating cost	---	43,931	43,931
State of Louisiana - incentive payments	14,357	---	14,357
Federal grant revenue	4,282	---	4,282
State grant revenue	28,000	---	28,000
Title IV-D Application fees received	---	388	388
Bonding fees	34,040	---	34,040
Victim's assistance program	12,384	---	12,384
Interest on investment	10,837	2,665	13,502
Other revenues	3,338	---	3,338
Total Revenues	\$ 484,782	\$ 186,932	\$ 671,714
EXPENDITURES			
Salaries and related benefits	\$ 136,831	\$ 51,793	\$ 188,623
Contract labor	48,927	---	48,927
Legal and accounting	2,250	3,835	6,085
Insurance	---	8,999	8,999
Office supplies	3,888	28,887	32,673
Repairs and maintenance	---	863	863
Utilities and telephones	287	8,837	9,124
Rent	---	4,588	4,588
Worthless check fee distributions	---	81,836	81,836
Bonding fee distributions	25,530	---	25,530
Other services	2,930	1,298	4,188
Travel and conferences	6,738	1,298	8,034
Fees and subscriptions	1,311	9,142	10,453
Education and training	1,875	---	1,875
Miscellaneous	1,380	380	1,760
Capital outlay	10,823	5,232	16,055
Total Expenditures	\$ 230,344	\$ 128,362	\$ 358,706

(Continued)

The accompanying notes are an integral part of this statement.

Statement B

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUBOULEAU PARISH

CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1990

	<u>General</u>	<u>Special Revenues</u>	<u>Totals (Memorandum Only)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 54,481	\$ (2,307)	\$ 52,174
OTHER FINANCING SOURCES (Uses)			
Transfers in	\$ 31,043	\$ (33,043)	\$ ---
Transfers out	<u>(18,098)</u>	<u>8,000</u>	<u>---</u>
Total Other Financing Sources(Uses)	<u>\$ 12,945</u>	<u>\$ (25,043)</u>	<u>\$ ---</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 77,426	\$ (25,350)	\$ 52,076
FUND BALANCES AT BEGINNING OF YEAR	<u>262,425</u>	<u>95,455</u>	<u>357,880</u>
FUND BALANCES AT END OF YEAR	<u>\$ 339,851</u>	<u>\$ 69,105</u>	<u>\$ 408,956</u>

(Continued)

The accompanying notes are an integral part of this statement.

Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Beauregard Parish

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 federal financial assistance programs may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I considered to be material weaknesses as defined above.

This report is intended for the information of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

John W. Sullivan, CPA
Auditor, Louisiana
June 6, 1997

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossierard Parish

I have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierard Parish, as of and for the year ended December 31, 1986, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierard Parish. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *ADDITION OF STATE AND LOCAL GOVERNMENTS*. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossierard Parish, as of December 31, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1996

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 136,254	\$ 139,381	\$ 3,127
Intergovernmental revenues:			
Beauregard Parish Police Jury - reimbursement of operating cost	47,517	41,874	(5,643)
State of Louisiana - reimbursement of operating cost	15,499	14,357	(1,142)
State of Louisiana - incentive payments	4,342	4,342	---
Federal grant revenue	28,000	28,000	---
State grant revenue	---	---	---
Title IV-D Application fees received	30,062	34,040	3,977
Bonding fees	12,244	12,244	---
Victim's assistance program interest on investments	10,000	10,427	427
Other revenues	3,332	3,150	(182)
Total Revenues	\$ 284,228	\$ 284,192	\$ 36
EXPENDITURES			
Salary and related benefits	\$ 124,494	\$ 128,031	\$ 3,537
Contract labor	53,024	48,927	4,097
Legal and accounting	3,184	3,250	66
Insurance	100	---	100
Office supplies	---	3,064	(3,064)
Repairs and maintenance	---	---	---
Utilities and telephone	---	187	(187)
Rent	---	---	---
worthless check fee distributions	---	---	---
Bonding fee distributions	24,187	25,538	1,351
Other services	---	2,944	(2,944)
Travel and conferences	11,889	6,738	4,351
Books and subscriptions	---	1,233	(1,233)
Education and training	2,371	1,475	796
Miscellaneous	1,813	1,288	625
Capital outlay	2,280	10,829	(8,549)
Total Expenditures	\$ 231,872	\$ 238,384	\$ 6,512

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bouttegard Parish

General Requirements

Political activity
Civil rights
Federal financial reports
Drug Free Workplace Act
Administrative requirements

Specific Requirements

Types of services
Eligibility
Matching level of effort
Special reporting requirements
Special test and provisions

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

During the year ended December 31, 1996, the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bouttegard Parish, had no major federal financial assistance programs and expended 88 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Child Support Enforcement Title IV-D Program
Felony Drug Prosecution Program

I performed tests of controls, as required by SAS Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable David V. Baston
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossiergard Parish

I have audited the financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, as of and for the year ended December 31, 1988, and have issued my report thereon dated June 8, 1997.

I have applied procedures to test the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish's compliance with the following requirements applicable to the Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986:

- Political Activity
- Civil Rights
- Federal financial reports
- Drug Free Workplace Act
- Administrative requirements

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish had not complied, in all material respects, with those requirements.

The Honorable David M. Barton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossiergard Parish

Also, the results of my procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Winkler, CPA
Auditor, Louisiana
June 8, 1987

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

The Honorable David W. Boston
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossiergard Parish

I have audited the financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 4, 1997.

In connection with my audit of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish, and with my consideration of the District Attorney's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, ADMIN. OF STATE AND LOCAL GOVERNMENTS, I 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, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and reporting requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney's compliance with these requirements. Accordingly, I 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 preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Bossiergard Parish had not complied, in all material respects, with those requirements. Also the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

The Honorable David W. Barton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossierard Parish

This report is intended for the information of the District
Attorney of the Thirty-Sixth Judicial District, State of
Louisiana, Bossierard Parish and the Legislative Auditor.
However, this report is a matter of public record and its
distribution is not limited.

John A. Windham, CPA
Bossierard, Louisiana
June 4, 1997

The Honorable David M. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Bossiergard Parish

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

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

Activity Cycles

- Revenues/receipts
- Purchases/disbursements
- External financial reporting

Financial Statement Categories

- Cash and cash equivalents
- Receivables
- Property and equipment
- Payables and accrued liabilities

Accounting Applications

- Receivables
- Cash receipts
- Purchasing and receiving
- Accounts payable
- Property and equipment