

DISTRICT ATTORNEY  
OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF  
LINCOLN AND UNION, LOUISIANA

FINANCIAL REPORT  
DECEMBER 31, 1968

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Release Date JUL 30 1969

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA

FINANCIAL REPORT  
DECEMBER 31, 1998

CONTENTS

INDEPENDENT AUDITORS REPORT ON THE FINANCIAL STATEMENTS	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS -- OVERVIEW)	
Combined Balance Sheet -- All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -- Governmental Fund Types	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -- Budget (GAAP Basis) and Actual -- Governmental Fund Types	5
Notes to the Financial Statements	6-12
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS	
General Fund:	
Comparative Balance Sheets	15
Statement of Revenues, Expenditures, and Changes in Fund Balances -- Budget (GAAP Basis) and Actual	16
Special Revenue Funds:	
Combining Balance Sheet	18
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	19
Title IV-D Fund --	
Statement of Revenues, Expenditures, and Changes in Fund Balances -- Budget (GAAP Basis) and Actual	20
Worthless Check Fund --	
Statement of Revenues, Expenditures, and Changes in Fund Balances -- Budget (GAAP Basis) and Actual	21
TDNET Fund --	
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	22
Agency Funds:	
Forfeiture Fund --	
Statement of Changes in Assets, Liabilities, and Fund Equity	24

General Fixed Assets Account Group	
Comprehensive Statement of General Fixed Assets	26
Statement of Changes in General Fixed Assets	27

#### OTHER SUPPLEMENTARY REPORTS AND INFORMATION

Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	29–31
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	32
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	33–35
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	36–37
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	38–39
Independent Auditor's Report on Schedule of Federal Financial Assistance	40
Schedule of Federal Financial Assistance	41

**DON M. McGEHEE**

CPA Professional Accounting Corporation  
P.O. Box 1044  
809 South Terrell  
Houma, Louisiana 71273-1044

**INDEPENDENT AUDITOR'S REPORT**

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

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

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-129, "Audits of State and Local Governments". Those 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 Third Judicial District, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have issued a report dated June 20, 1997 on my consideration of the District Attorney's internal control structure and a report dated June 20, 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 for the year ended December 31, 1996, and the individual fund financial statements for the year ended December 31, 1995, 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 Third Judicial District. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements for the years ended December 31, 1996 and 1995, and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Don M. McGehee  
Certified Public Accountant  
June 20, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS – – OVERVIEW)

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND LEBLANC, LOUISIANA  
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1996

WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUP GENERAL		TOTALS	
	GENERAL	SPECIAL REVENUE		AGENCY	FIXED ASSETS	1996	1995
<b>ASSETS</b>							
Cash	\$ 80,470	\$ 141,793	\$ 211,908	\$ 0	\$ 434,169	\$ 302,887	
Certificates of Deposit	907,783	110,913	0	0	1,018,696	882,174	
Due from Other Units	15,876	14,029	0	0	30,905	30,929	
Due from Other Funds	50,747	0	0	0	50,747	16,443	
Non-Cash Assets Seized	0	0	7,409	0	7,409	10,156	
Equipment	0	0	0	265,813	265,813	265,302	
<b>TOTAL ASSETS</b>	<b>\$ 1,054,876</b>	<b>\$ 266,735</b>	<b>\$ 219,316</b>	<b>\$ 265,813</b>	<b>\$ 1,546,740</b>	<b>\$ 937,871</b>	
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 9,499	\$ 1,709	\$ 0	\$ 0	\$ 11,208	\$ 12,966	
Accrued Liabilities	17,412	0	0	0	17,412	11,894	
Securities not yet Forfeited	0	0	89,008	0	89,008	141,791	
Judgments not yet Collected	0	0	129,309	0	129,309	61,307	
Due to Other Funds	0	50,447	500	0	50,947	16,443	
<b>TOTAL LIABILITIES</b>	<b>26,911</b>	<b>52,156</b>	<b>318,616</b>	<b>0</b>	<b>397,683</b>	<b>343,661</b>	
<b>FUND EQUITY</b>							
Investment in General Fixed Assets	0	0	0	265,813	265,813	265,302	
Fund Balances:							
Unreserved and Undesignated	100,000	244,529	0	0	444,529	409,408	
<b>TOTAL FUND EQUITY</b>	<b>100,000</b>	<b>244,529</b>	<b>0</b>	<b>265,813</b>	<b>610,342</b>	<b>602,742</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,054,876</b>	<b>\$ 266,735</b>	<b>\$ 219,316</b>	<b>\$ 265,813</b>	<b>\$ 1,546,740</b>	<b>\$ 937,613</b>	

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES—ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED DECEMBER 31, 1995**  
**WITH COMPARATIVE TOTALS FOR 1994**

			TOTALS	
			(MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	1995	1994
<b>REVENUES</b>				
Fees	\$ 0	\$ 57,897	\$ 57,897	\$ 43,296
Grants	12,284	112,171	124,455	110,257
Incentives	0	53,177	53,177	53,308
Interest Income	8,754	6,985	15,739	11,725
Intergovernmental	159,659	37,863	197,522	235,079
On-Behalf Revenue	453,547	-42,894	410,653	-453,989
Other Income	302	0	302	520
<b>TOTAL REVENUES</b>	<u>664,246</u>	<u>316,797</u>	<u>981,043</u>	<u>813,115</u>
<b>EXPENDITURES</b>				
General Government	665,000	277,226	942,226	883,065
Capital Outlay	4,621	6,967	11,588	8,413
<b>TOTAL EXPENDITURES</b>	<u>669,621</u>	<u>284,193</u>	<u>953,814</u>	<u>891,478</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(15,375)</u>	<u>32,604</u>	<u>17,229</u>	<u>21,637</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	4,822	6,007	10,829	13,386
Operating Transfers (Out)	(4,949)	(3,683)	(8,632)	(13,269)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(127)</u>	<u>127</u>	<u>0</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(15,502)</u>	<u>32,731</u>	<u>17,229</u>	<u>21,637</u>
<b>FUND BALANCE - BEGINNING</b>	<u>217,586</u>	<u>211,622</u>	<u>429,208</u>	<u>408,774</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 199,086</u>	<u>\$ 244,353</u>	<u>\$ 446,437</u>	<u>\$ 430,411</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES—BUDGET (CAMP BASIS) AND ACTUAL—ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	VARIANCE -- FAVORABLE	BUDGET	ACTUAL	VARIANCE -- FAVORABLE
<b>REVENUES</b>						
Fees	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 57,807	\$ 7,807
Grants	0	12,284	12,284	116,769	132,171	15,402
Incentives	0	0	0	90,000	91,177	1,177
Interest Income	6,000	6,754	754	3,000	4,966	1,966
Intergovernmental	162,000	169,659	7,659	10,000	37,863	27,863
On-Serv' Revenue	397,363	433,297	35,934	47,431	42,694	(4,737)
Other	600	300	(300)	0	0	0
<b>TOTAL REVENUES</b>	<b>958,492</b>	<b>994,394</b>	<b>35,902</b>	<b>276,200</b>	<b>316,797</b>	<b>40,597</b>
<b>EXPENDITURES</b>						
Central Government	618,072	629,008	10,936	281,039	277,226	3,813
Capital Outlay	3,000	4,031	1,031	4,000	6,207	2,207
<b>TOTAL EXPENDITURES</b>	<b>621,072</b>	<b>673,039</b>	<b>51,967</b>	<b>285,039</b>	<b>283,433</b>	<b>(1,606)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(62,580)</b>	<b>(78,645)</b>	<b>16,065</b>	<b>(9,839)</b>	<b>33,364</b>	<b>43,203</b>
<b>OTHER FINANCING SOURCES AND USES</b>						
Operating Transfers In	18,000	4,800	(13,200)	877	4,307	3,430
Operating Transfers Out	(877)	(4,249)	(3,372)	(18,339)	(5,863)	12,476
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>17,123</b>	<b>(1,449)</b>	<b>(18,572)</b>	<b>(17,462)</b>	<b>(1,556)</b>	<b>15,906</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(45,457)</b>	<b>(80,094)</b>	<b>34,637</b>	<b>(27,301)</b>	<b>64,261</b>	<b>91,562</b>
<b>FUND BALANCE -- BEGINNING</b>	<b>520,500</b>	<b>217,500</b>		<b>(26,961)</b>	<b>32,791</b>	<b>59,752</b>
<b>FUND BALANCE -- ENDING</b>	<b>\$ 475,043</b>	<b>\$ 137,406</b>		<b>\$ 17,404</b>	<b>\$ 244,052</b>	

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 1996**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 28 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.

In April of 1964, 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 1964, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government.

**REPORTING ENTITY**

For financial reporting purposes, in conformity with GASB Statement No. 14, the District Attorney of the Third Judicial District is a component unit of the Lincoln Parish Police Jury. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

**FUND ACCOUNTING**

The accounts of the district attorney are organized on the basis of funds and an account group, 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. 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 funds presented in the financial statements are described as follows:

**Governmental Funds**

**General Fund**

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.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1998

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fiduciary Funds**

**Agency Funds**

Agency Funds are used to account for assets held by the district attorney as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**FIXED ASSETS**

Fixed asset holdings are accounted for in the general fixed assets account group, and the purchases of fixed assets are recorded as expenditures when acquired. No depreciation has been provided on these general fixed assets. The fixed assets are valued at historical cost or estimated cost if historical cost is not available. All other fixed assets used in the district attorney's office are provided by the Lincoln Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

The account group is not a "fund". It is concerned only with the measurement of financial position and is 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 results of operations.

All government 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. Measurable means that the amount of the transaction can be determined and available means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. An availability period of 60 days was used. Revenues accrued include commissions (collected by another governmental unit and remitted to the District Attorney), other intergovernmental revenue, reimbursement for expenditures from the state, and incentives from the state. Revenues that are not considered susceptible to accrual include certain charges for fees and forfeitures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

**USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1996**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGETS AND BUDGETARY ACCOUNTING**

The district attorney adopted a budget for all the governmental fund types in accordance with state law and generally accepted accounting principles. State law requires the budget be amended if actual revenues or expenditures are anticipated to vary unfavorably from budgeted amounts by more than 5%. The district attorney's general fund actual revenues and expenditures exceeded budgeted amounts by more than 5% creating a favorable net variance of actual amounts compared to budgeted amounts. The budget was not amended for the year ended December 31, 1996.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

**COMPARATIVE DATA**

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the district attorney's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since its inclusion would make the statements unduly complex and difficult to read. Certain amounts for 1995 have been reclassified to conform to the 1996 presentation.

**VACATION AND SICK LEAVE**

Employees earn 12 days of vacation and sick leave each year. Vacation and sick leave must be used in the year earned.

**TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only (overview) 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.

**NOTE 2 – CASH AND CERTIFICATES OF DEPOSIT**

Cash includes cash on hand, amounts in demand deposits, interest bearing demand deposits, 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 and national banks having their principal offices in Louisiana.

Deposits (cash and certificates of deposit) are carried at cost which approximates market value. At December 31, 1996, the carrying amount of deposits was \$645,193 and the bank balance was \$658,474. The bank balance was covered by federal depository insurance and securities pledged by the banks. Some of the pledged securities are in the name of the pledging fiscal agent bank in a custodial bank, rather than in the name of the District Attorney's Office. At December 31, 1996, \$100,892 of the bank balance is considered uncollateralized (Category 3) under the provisions of GASB certification C20.106. There was also a balance of \$7,679 recorded as cash on hand at December 31, 1996, which was uncollateralized.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1995

**NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units consisted of the following:

Commissions and Fees from --

City of Ruston	\$ 500
Lincoln Parish Sheriff's Office	5,171
Lincoln Parish Police Jury	1,500
Union Parish Sheriff's Office	3,000
Ruston City Court	500

Salary Reimbursement from --

Lincoln Parish Police Jury	1,700
Third Judicial District Judges	3,000

Title IV-D 10% Incentives Revenue from the State of La., DHHR

	2,947
--	-------

Title IV-D Reimbursement Grant Monies from the State of La., DHHR

	5,710
--	-------

Louisiana Commission on Law Enforcement

	5,378
--	-------

Total \$ 30,006

**NOTE 4 – CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed asset equipment follows:

Balance-- January 1, 1995	\$ 263,300
Additions	11,588
Deletions	(6,107)
Balance-- December 31, 1995	\$ 268,781

**NOTE 5 – CONTINGENT CAPITAL LEASE**

The district attorney entered into a 24-month lease agreement as lessee for financing the acquisition of computer equipment and software. This lease agreement qualifies as a capital lease for accounting purposes (title transfers at the end of the lease term) and, therefore, the equipment has been recorded at the present value of the future minimum lease payments as of the date of inception. The following is an analysis of equipment leased under the capital lease as of December 31, 1995:

General Fixed Assets – Equipment \$ 10,105

Lincoln and Union Parish Police Juries agreed to make the lease payments on the lease on behalf of the District Attorney.

The lease was for computer equipment and software purchased in December, 1995.

Lincoln Parish Police Jury will make half of the required payments and Union Parish Police Jury will make half of the required payments.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1996**

**NOTE 5 – CONTINGENT CAPITAL LEASE (CONTINUED)**

The following is a schedule of the future minimum lease payments to be paid by Lincoln and Union Parish Police Juries under the capital lease, and the present value of the net minimum lease payments at December 31, 1996, for which the District Attorney is contingently liable:

Fiscal Year Ending December 31		
1997	\$	7,729
1998		7,729
1999		648
Total minimum lease payments		<u>16,106</u>
Less: Amount representing interest		<u>(1,329)</u>
Present value of future minimum lease payments	\$	<u>14,877</u>

**NOTE 6 – INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances at December 31, 1996, consisted of the following individual fund receivables and payables:

	Receivable	Payable
General Fund	\$ 20,747	\$ 0
Special Revenue Fund—Title IV—D	0	12,224
Special Revenue Fund—Worthless Check	0	7,699
Special Revenue Fund—TDNET	0	624
Agency Fund – Forfeitures	0	300
	<u>\$ 20,747</u>	<u>\$ 20,747</u>

**NOTE 7 – PENSION PLANS**

The District Attorney's Office contributes to the District Attorneys' Retirement System and the Parochial Employees Retirement System of Louisiana. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, if they are permanent employees working at least 25 hours a week.

The Parochial Employees Retirement System (PERS) is a cost-sharing, multiple-employer, defined benefit pension plan which is administered and controlled by a board of trustees. The PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Parochial Employees Retirement System of Louisiana, P.O. Box 14879, Baton Rouge, Louisiana, 70806-4879, or by calling (504)325-1361.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1994**

**NOTE 7 – PENSION PLANS (CONTINUED)**

The PERS has a Plan A and a Plan B, the District Attorney's Office participates in Plan A. Plan A members are required to contribute 9.5% of their annual covered salary and the District Attorney's Office is required to contribute at an actuarially-determined rate. The rate for 1990, 1993, and 1994 was 7.25%, 8%, and 8.25%, respectively, of annual covered payroll. The contribution requirements of plan members and the District Attorney's Office are established and may be amended by the Louisiana Legislature. The District Attorney's contributions to PERS for the years ended December 31, 1990, 1993, and 1994 were \$14,428, \$14,695, and \$13,819, respectively, equal to the required contributions for each year.

The District Attorneys' Retirement System (DARS) is a defined benefit pension plan which provides retirement allowances and other benefits. It is a statewide retirement system which is administered and controlled by a board of trustees. The DARS provides retirement and disability benefits, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The DARS issues a publicly available financial report that includes financial statements and required supplementary information for DARS. This report may be obtained by writing to District Attorneys' Retirement System of Louisiana, 2109 Decatur Street, New Orleans, Louisiana 70116, or by calling (504)947-5551.

Plan members are required to contribute 7% of their annual covered salary and the District Attorney's Office is required to contribute at an actuarially determined rate. The rate for the years ended June 30, 1997, 1996, 1995, and 1994 was 2.5%, 3.25%, 2.5% and 0%, respectively, of annual covered payroll. The contribution requirements of plan members and the District Attorney's Office are established and may be amended by the Louisiana Legislature. The District Attorney's contributions to DARS for the years ended December 31, 1990, 1993, and 1994 were \$2,454, \$2,097, and \$902, respectively, equal to the required contributions for each year.

**NOTE 8 – ON-BEHALF PAYMENTS**

Employees of the District Attorney's Office received salaries and fringe benefits from the State of Louisiana, Lincoln Parish Police Jury, and Union Parish Police Jury. The following is a summary of these on-behalf payments:

	1993	1994
<b>General Fund</b>		
Salaries	\$ 391,128	\$ 360,983
Fringe Benefits	42,119	39,924
<b>Total On-Behalf Payments</b>	\$ 433,247	\$ 400,907
<b>Special Revenue Funds</b>		
Salaries	\$ 33,381	\$ 42,984
Fringe Benefits	9,333	10,128
<b>Total On-Behalf Payments</b>	\$ 42,714	\$ 53,112

Fringe benefits paid by the State of Louisiana, the Lincoln Parish Police Jury, and the Union Parish Police Jury include pension plan contributions to the Parochial Employees Retirement System and the District Attorneys' Retirement System.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT (CONTINUED)  
DECEMBER 31, 1998

**NOTE 9 – RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS**

As of January 1, 1998, the District Attorney's Office implemented GASB Statement 24 requiring on-behalf payments for salaries and benefits to be recognized as revenue and expenditures. During the year ended December 31, 1998, the District Attorney's Office determined the on-behalf payments for the year ended December 31, 1998. The 1998 financial statements were restated to include on-behalf payments as presented in the accompanying financial statements.

The restatement of the 1998 financial statements had no effect on fund balance.

**FINANCIAL STATEMENTS OF  
INDIVIDUAL FUNDS AND ACCOUNT GROUPS**



## GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEETS  
 DECEMBER 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>ASSETS</b>		
Cash	\$ 80,470	\$ 81,671
Certificates of Deposits	107,793	181,475
Due from Other Governmental Units --		
Commissions on Fees	16,976	8,564
Due from Other Funds	<u>20,747</u>	<u>18,443</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>225,976</u></b>	<b>\$ <u>290,153</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 9,488	\$ 8,213
Accrued Liabilities	<u>17,412</u>	<u>11,554</u>
<b>TOTAL LIABILITIES</b>	<u>26,900</u>	<u>21,567</u>
<b>FUND BALANCE</b>		
Unreserved and Undesignated	<u>199,076</u>	<u>217,586</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>224,976</u></b>	<b>\$ <u>239,153</u></b>

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES -- (BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1996)**

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1995

	1996		VARIANCE	1995	
	BUDGET	ACTUAL	FAVORABLE - (UNFAVORABLE)	BUDGET	ACTUAL
<b>REVENUES</b>					
Grant	\$ 0	\$ 12,284	\$ 12,284	\$ 0	\$ 0
Interest Income	6,500	9,754	3,254	6,622	6,622
Intergovernmental	199,000	199,899	899	207,124	207,124
On - Behalf Revenue	397,993	400,247	2,255	400,907	400,907
Other Income	600	302	(298)	400	400
<b>TOTAL REVENUES</b>	<u>600,493</u>	<u>604,246</u>	<u>3,754</u>	<u>615,053</u>	<u>615,053</u>
<b>EXPENDITURES</b>					
Capital Outlay	5,000	4,631	369	5,602	5,602
Auto Expense	3,000	2,708	292	3,256	3,256
Dues and Subscriptions	2,000	1,067	933	1,648	1,648
Employee Benefits	21,262	22,888	(1,626)	23,147	23,147
Insurance	40,000	59,244	(19,244)	55,178	55,178
Office Expenses	3,000	3,379	(379)	3,969	3,969
Other	2,500	1,838	662	2,112	2,112
Payroll Taxes	6,580	7,568	(1,088)	6,734	6,734
Professional Fees	15,000	18,806	(3,806)	14,884	14,884
Repairs and Maintenance	1,000	1,722	(722)	802	802
Salaries	492,950	533,964	(41,014)	473,619	473,619
Telephone	3,500	5,296	(1,796)	3,240	3,240
Training and Seminars	6,500	3,754	2,746	6,108	6,108
Travel	20,000	9,208	10,792	18,266	18,266
<b>TOTAL EXPENDITURES</b>	<u>623,072</u>	<u>673,688</u>	<u>(50,617)</u>	<u>613,673</u>	<u>613,673</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER (UNDER) EXPENDITURES</b>	(24,580)	(19,442)	5,138	1,380	1,380
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	18,000	4,802	(13,197)	6,027	6,027
Operating Transfers (Out)	(577)	(4,048)	(3,471)	(5,372)	(5,372)
<b>TOTAL OTHER FINANCING</b>					
<b>SOURCES (USES)</b>	<u>17,423</u>	<u>(127)</u>	<u>(17,599)</u>	<u>6,655</u>	<u>6,655</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>AND OTHER SOURCES OVER (UNDER)</b>					
<b>EXPENDITURES AND OTHER USES</b>	(7,157)	(19,570)	12,413	4,035	4,035
<b>FUND BALANCE -- BEGINNING</b>	<u>226,500</u>	<u>217,999</u>		<u>213,661</u>	<u>213,661</u>
<b>FUND BALANCE -- ENDING</b>	<u>\$ 219,343</u>	<u>\$ 198,429</u>		<u>\$ 217,696</u>	<u>\$ 217,696</u>

## SPECIAL REVENUE FUNDS

### Title IV—D Fund

To account for the receipt and expenditures of incentive payments and reimbursement grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1995, to establish family and child support programs compatible with Title IV—D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

### Worthless Check Fund

To account for the receipt and use of the proceeds from fees collected in accordance with Louisiana Revised Statute 18:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The fund may be used only to defray the salaries and expenses of the office of the District Attorney but may not be used to supplement the salary of the District Attorney.

### Investigations Fund

To account for the receipt and use of monies from various governmental and law enforcement agencies in the enforcement of laws relating to the possession of illegal narcotics, stolen merchandise, etc., through undercover investigations.

### Third District Narcotics Enforcement Team (TDNET)

To account for the receipt and use of monies from various governmental and law enforcement agencies, grants, and forfeitures in the restriction and elimination of illegal sales and consumption of controlled dangerous substances in Lincoln and Union Parishes. The TDNET operates through an interagency cooperation with the Ruston Police Department, the Union Parish Sheriff's Department, the Lincoln Parish Sheriff's Department, and the District Attorney's Office. The TDNET is not legally separate from the District Attorney's Office.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINED BALANCE SHEET**  
**DECEMBER 31, 1995**  
**WITH COMPARATIVE TOTALS FOR**  
**DECEMBER 31, 1994**

	TITLE				TOTALS	
	IV-O	CHECK	WORTHLESS INVESTI- GATIONS	TONET	1994	1995
<b>ASSETS</b>						
Cash	\$ 86,341	\$ 17,962	\$ 0	\$ 27,890	\$ 141,793	\$ 87,144
Certificates of Deposit	17,350	93,953	0	0	110,913	130,699
Due from Other						
Governmental Units - Louisiana Commission on Law Enforcement	0	0	0	5,379	5,379	7,003
State of Louisiana - DHHR Grant	5,710	0	0	0	5,710	10,113
DHHR Incentives	2,941	0	0	0	2,941	3,378
<b>TOTAL ASSETS</b>	<b>\$ 112,342</b>	<b>\$ 111,915</b>	<b>\$ 0</b>	<b>\$ 43,269</b>	<b>\$ 266,735</b>	<b>\$ 231,337</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 328	\$ 0	\$ 0	\$ 1,529	\$ 1,735	\$ 3,343
Due to Other Funds	12,234	7,689	0	524	20,447	19,143
<b>TOTAL LIABILITIES</b>	<b>12,562</b>	<b>7,689</b>	<b>0</b>	<b>2,053</b>	<b>22,182</b>	<b>19,486</b>
<b>FUND EQUITY</b>						
Fund Balances						
Unreserved and Undesignated	99,780	104,226	0	41,216	244,553	211,852
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 112,342</b>	<b>\$ 111,915</b>	<b>\$ 0</b>	<b>\$ 43,269</b>	<b>\$ 266,735</b>	<b>\$ 231,337</b>

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1996  
WITH COMPARATIVE TOTALS FOR  
YEAR ENDED DECEMBER 31, 1995

REVENUES	WORTH-				TOTALS	
	TITLE IV-D	LESS CHECK	INVESTI- GATIONS	TOWET	1996	1995
Fees	\$ 0	\$ 57,897	\$ 0	\$ 0	\$ 57,897	\$ 48,286
Grants	79,775	0	0	32,401	112,176	119,207
Incentives	59,177	0	0	0	59,177	53,308
Interest Income	955	6,190	0	0	6,995	5,110
Intergovernmental	0	0	0	37,863	37,863	28,150
On-Behalf Revenue	7,094	34,700	0	0	42,894	53,082
Other Income	0	0	0	0	0	120
<b>TOTAL REVENUES</b>	<b>147,746</b>	<b>98,777</b>	<b>0</b>	<b>70,264</b>	<b>316,797</b>	<b>297,053</b>
<b>EXPENDITURES</b>						
Capital Outlay	417	0	0	6,040	6,957	6,041
Auto Expense	0	0	0	0	0	113
Confidential Advances	0	0	0	19,449	19,449	18,739
Employee Benefits	5,930	4,787	0	1,265	11,982	23,571
Insurance	5,746	11,595	0	0	21,345	8,604
Investigation Supplies	0	0	0	1,299	1,299	823
Office Expense	1,382	642	0	1,085	3,112	3,423
Other	377	0	0	241	618	1,100
Payroll Taxes	1,299	595	0	253	2,550	2,015
Professional Fees	2,730	0	0	0	2,730	2,913
Repairs & Maintenance	0	0	0	1,597	1,597	920
Salaries	933,379	77,217	0	17,450	1028,046	106,776
Telephone	1,495	0	0	7,711	9,206	9,423
Training & Seminars	930	0	0	1,133	2,063	780
Travel	2,893	0	0	0	2,893	3,391
<b>TOTAL EXPENDITURES</b>	<b>130,220</b>	<b>95,242</b>	<b>0</b>	<b>59,721</b>	<b>284,153</b>	<b>277,605</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>17,526</b>	<b>3,535</b>	<b>0</b>	<b>11,543</b>	<b>32,644</b>	<b>19,448</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In (Out)	(4,822)	0	(1,058)	6,007	197	(2,825)
<b>EXCESS (DEFICIENCY) REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>12,704</b>	<b>3,535</b>	<b>(1,058)</b>	<b>17,550</b>	<b>32,731</b>	<b>16,623</b>
<b>BEGINNING FUND BALANCE</b>	<b>87,156</b>	<b>99,901</b>	<b>1,058</b>	<b>33,695</b>	<b>211,802</b>	<b>195,223</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 99,860</b>	<b>\$ 103,436</b>	<b>\$ 0</b>	<b>\$ 41,215</b>	<b>\$ 244,533</b>	<b>\$ 211,823</b>

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**SPECIAL REVENUE FUNDS--TITLE IV--D FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES--BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1996**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**YEAR ENDED DECEMBER 31, 1995**

	1996		VARIANCE - FAVORABLE (UNFAVORABLE)	1995
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Grant	\$ 86,000	\$ 79,770	\$ (6,230)	\$ 80,323
Incentives	50,000	59,177	9,177	53,308
Interest Income	0	606	606	785
On - Behalf Revenue	6,462	7,694	1,232	11,241
<b>TOTAL REVENUES</b>	<u>142,462</u>	<u>147,247</u>	<u>(5,215)</u>	<u>145,357</u>
<b>EXPENDITURES</b>				
Capital Outlay	0	417	(417)	0
Employee Benefits	5,742	5,600	142	11,138
Insurance	5,000	9,748	(4,748)	3,882
Office Expense	2,400	1,392	1,018	1,274
Other	5,200	377	4,823	497
Payroll Taxes	1,390	1,399	91	757
Professional Fees	0	2,730	(2,730)	2,213
Salaries	100,301	102,379	2,078	104,136
Telephone	3,000	1,495	1,505	1,614
Training and Seminars	0	930	(930)	700
Travel	4,600	2,953	1,647	3,321
<b>TOTAL EXPENDITURES</b>	<u>136,633</u>	<u>130,323</u>	<u>6,310</u>	<u>130,379</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	16,009	17,026	(917)	15,078
<b>OTHER FINANCING USES</b>				
Operating Transfers Out	(16,009)	(4,822)	11,187	(6,027)
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	0	12,204	\$ 12,204	7,949
<b>FUND BALANCE - BEGINNING</b>	72,540	97,199		76,340
<b>FUND BALANCE - ENDING</b>	\$ 72,540	\$ 99,403		\$ 87,190

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**SPECIAL REVENUE FUNDS -- WORTHLESS CHECK FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES -- BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1998**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**YEAR ENDED DECEMBER 31, 1997**

	1998		VARIANCE - FAVORABLE (UNFAVORABLE)	1997
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Fees	\$ 50,000	\$ 57,597	\$ 7,597	\$ 49,288
Interest Income	3,000	8,180	4,180	4,218
On - Behalf Revenue	45,969	34,700	(8,269)	41,747
<b>TOTAL REVENUES</b>	<u>99,969</u>	<u>96,477</u>	<u>5,808</u>	<u>95,253</u>
<b>EXPENDITURES</b>				
Employer Benefits	5,937	4,797	990	15,048
Insurance	1,500	11,598	(10,098)	4,022
Office Expense	1,000	642	358	983
Other	100	0	100	0
Payroll Taxes	1,951	938	953	991
Salaries	64,519	77,217	7,301	74,040
<b>TOTAL EXPENDITURES</b>	<u>75,947</u>	<u>95,342</u>	<u>(1,395)</u>	<u>91,594</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(877)	3,535	4,412	151
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	877	0	(877)	0
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	0	3,535	3,535	151
<b>FUND BALANCE - BEGINNING</b>	<u>99,750</u>	<u>99,901</u>		<u>99,750</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 99,750</u>	<u>\$ 103,436</u>		<u>\$ 99,901</u>



**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**SPECIAL REVENUE FUNDS -- TONET FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES -- BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1998**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**YEAR ENDED DECEMBER 31, 1996**

	1998		VARIANCE - FAVORABLE (UNFAVORABLE)	1996
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Grant	\$ 20,789	\$ 32,401	\$ 11,612	\$ 20,884
Intergovernmental	10,000	37,893	27,893	28,896
Other Income	0	0	0	520
<b>TOTAL REVENUES</b>	<u>30,789</u>	<u>70,294</u>	<u>39,475</u>	<u>50,300</u>
<b>EXPENDITURES</b>				
Capital Outlay	4,000	6,940	(2,940)	6,941
Auto Expense	300	0	300	113
Confidential Advances	20,000	19,445	555	18,733
Employee Benefits	1,992	1,265	727	1,499
Investigation Supplies	1,000	1,908	(908)	653
Office Expense	1,500	1,088	412	1,158
Other	1,600	241	1,359	500
Payroll Taxes	378	583	25	370
Repairs and Maintenance	1,000	1,537	(537)	868
Salaries	19,300	17,450	1,750	18,600
Telephone	7,500	7,711	(211)	7,500
Training & Seminars	0	1,133	(1,133)	0
<b>TOTAL EXPENDITURES</b>	<u>67,770</u>	<u>58,721</u>	<u>(951)</u>	<u>50,652</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(26,981)</u>	<u>11,543</u>	<u>38,524</u>	<u>3,127</u>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	0	6,007	6,007	5,372
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<u>(26,981)</u>	<u>17,550</u>	<u>\$ 44,531</u>	<u>8,499</u>
<b>FUND BALANCE - BEGINNING</b>	<u>39,166</u>	<u>39,695</u>		<u>15,106</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 12,185</u>	<u>\$ 41,215</u>		<u>\$ 23,605</u>

## AGENCY FUND

### Forfeiture Fund

To account for the receipt and subsequent disbursement of funds received under the asset forfeiture law, relating to seizure and controlled dangerous substances property forfeiture, and under the bond forfeiture law, relating to premiums on bail bond fees and bonds forfeited.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 AGENCY FUND—FORFEITURE FUND STATEMENT OF CHANGES  
 IN ASSETS, LIABILITIES, AND FUND EQUITY  
 YEAR ENDED DECEMBER 31, 1996

	BALANCE JANUARY 1 1996	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31 1996
<b>ASSETS</b>				
Cash	\$ 199,872	\$ 200,804	\$ 282,770	\$ 211,906
Non-Cash Assets Seized	12,156	2,238	466	7,929
<b>TOTAL ASSETS</b>	<b>\$ 204,028</b>	<b>\$ 203,142</b>	<b>\$ 283,236</b>	<b>\$ 219,835</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Seizures not yet forfeited	\$ 141,791	\$ 114,289	\$ 166,254	\$ 89,826
Judgments not yet Disbursed	61,637	329,461	266,069	129,329
Due to Other Funds	300			300
<b>TOTAL LIABILITIES</b>	<b>\$ 204,028</b>	<b>\$ 443,750</b>	<b>\$ 432,323</b>	<b>\$ 219,455</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 204,028</b>	<b>\$ 443,750</b>	<b>\$ 432,323</b>	<b>\$ 219,455</b>

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for all fixed assets owned by the District Attorney's Office.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**PARISHES OF LINCOLN AND UNION, LOUISIANA**  
**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS**  
**DECEMBER 31, 1996 AND 1995**

	1996	1995
<b>GENERAL FIXED ASSETS</b>		
Equipment	\$ <u>265,813</u>	\$ <u>263,332</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>265,813</u></b>	<b>\$ <u>263,332</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>		
Property Acquired from--		
Contributions from Other Governmental Units	\$ 61,105	\$ 61,104
Special Revenue Funds	60,450	73,460
General Fund	<u>124,258</u>	<u>128,735</u>
<b>TOTAL INVESTMENTS IN GENERAL FIXED ASSETS</b>	<b>\$ <u>265,813</u></b>	<b>\$ <u>263,332</u></b>

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 PARISHES OF LINCOLN AND UNION, LOUISIANA  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 YEAR ENDED DECEMBER 31, 1996

GENERAL FIXED ASSETS--JANUARY 1	\$	253,332
ADDITIONS		
Special Revenue Funds		6,957
General Fund		<u>4,621</u>
TOTAL ADDITIONS		<u>11,578</u>
DELETIONS		
General Fund		<u>(8,197)</u>
GENERAL FIXED ASSETS--DECEMBER 31	\$	<u>265,813</u>

## OTHER SUPPLEMENTARY REPORTS AND INFORMATION

**DON H. McGEHEE**  
(A Professional Accounting Organization)  
P.O. Box 1344  
888 North Trenton  
Baton Rouge, Louisiana 70813-1344

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

Honorable Robert W. Lory  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

I have 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, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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



Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

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

I noted certain matters, as described below, involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

It came to my attention that the District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control. I consider this to be a reportable condition as defined above.

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 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.

My 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. However, I consider the reportable condition involving the internal control structure and its operations that I described above to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the District Attorney of the Third Judicial District, for the year ended December 31, 1996.

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE THREE

This report is intended for the information of management, Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGhee  
Certified Public Accountant  
June 20, 1997

**DON M. McGEHEE**

*C.P. Professional Accounting - Certified*  
P.O. Box 1044  
808 North Trason  
Ruston, Louisiana 71272-1044

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District as of and for the year ended December 31, 1998, and have issued my report thereon dated June 20, 1999.

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-109, "Audits of State and Local Governments." Those standards and OMB Circular A-109 require that I 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's Office is the responsibility of the District Attorney's Office management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

This report is intended for the information of management of the District Attorney's Office, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGehee  
Certified Public Accountant  
June 20, 1999

(318) 255-9544 • FAX (318) 255-9624

**DOM M. McGENEE**  
A Professional Accounting Consultant  
P.O. Box 1344  
808 North Derbier  
Foster, Louisiana 70323-1344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

I have 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-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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 Third Judicial District, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 20, 1997.

The management of the District Attorney's Office 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 deteriorate.

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

Cash	Civil Rights
Revenue and Receivables	Cash Management
Expenditures for Goods and Services and Accounts Payable	Allowable Costs/Cost Principles
Payroll and Related Liabilities	Drug-Free Workplace Act
Political Activity	Administrative Requirements

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, 1986, the District Attorney of the Third Judicial District, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs: U.S. Department of HHS passed through Office of Eligibility Determination of the Department of Social Services - Office of Family Security for the Provision of Child Support Services - CFDA #13.769 and U.S. Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice - CFDA#16.579.

I performed tests of controls, as required by OMB Circular A-126, 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.

I noted certain matters, as described below, involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the District Attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

It came to my attention that the District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties or system of internal controls. I consider this to be a reportable condition as defined above.

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.

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 be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I consider the reportable condition involving the internal control structure and its operations, as described above, to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the compliance of the District Attorney's Office with requirements applicable to its federal financial assistance programs for the year ended December 31, 1996, and this report does not affect my report thereon dated June 20, 1997.

This report is intended for the information of management of the District Attorney's Office, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGhee  
Certified Public Accountant  
June 20, 1997

**DON M. McGENEE**

(A Professional Accounting Corporation)  
P.O. Box 1044  
800 South Twelfth  
Baton Rouge, Louisiana 70801-1044

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

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

Political Activity  
Civil Rights  
Cash Management

Allowable Costs/Cost Principles  
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'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 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 my attention that caused me to believe that the District Attorney of the Third Judicial District 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.

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

This report is intended for the information of management of the District Attorney's Office, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McDehee  
Certified Public Accountant  
June 20, 1997



**DON M. McGENEE**

of Professional Accounting Corporation  
P.O. Box 1344  
800 South France  
Baton Rouge, Louisiana 70801-0344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997.

In connection with my audit of the general purpose financial statements of the District Attorney of the Third Judicial District, and with my consideration of the District Attorney's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, "Audits 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-129, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility 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 Third Judicial District, 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.

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
PAGE TWO

This report is intended for the information of the District Attorney's Office management, the Office of Family Security for the Provision of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Don M. McGhee  
Certified Public Accountant  
June 20, 1997

**DON M. McGENEE**  
A Professional Accounting Corporation  
P.O. Box 1344  
808 North Treason  
Fenton, Louisiana 71322-1344

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

Honorable Robert W. Levy  
District Attorney of the  
Third Judicial District  
Parishes of Lincoln and Union, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Third Judicial District, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 20, 1997. These general purpose financial statements are the responsibility of the District Attorney's Office management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-129, "Audits of State and Local Governments." Those standards and OMB Circular A-129 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 Third Judicial District, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Don M. McGee  
Certified Public Accountant  
June 20, 1997

(713) 255-9944 • FAX: (713) 255-9922

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISHES OF LINCOLN AND UNION, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1996**

FEDERAL GRANTEE/ PASS-THROUGH GRANTEE PROGRAM TITLE	GRANT EFFECTIVE DATE	FEDERAL CFDA NUMBER	PASS-THROUGH OPERATOR'S NUMBER	PROGRAM OR AWARD AMOUNT	COMBINED MONTHY BORROW- ING TURNS
U.S. Department of Health and Human Services Passed through Louisiana Department of Social Services--- Office of Family Support for the Provision of Child Support Enforcement Services	Before 7-1-96 After 8-28-96	13.160	288-0124 288-200118	11,000 10,000	\$ 65,000 51,000 <u>116,000</u>
Child Support Enforcement Title IV-D					
Total Department of Health and Human Services					
U.S. Department of Justice Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice--- Drug Section	Before 12-1-96 After 11-30-96	58.079	96-01-0100-0207 96-01-0100-0708	42,000 26,000	28,000 4,000
Drug Control and Systems Improvement --- Narcotics Grant	11-1-96	58.079	96-01-0100-0808	20,001	0 <u>42,001</u>
Marionette Task Force					
Pre-Trial Diversion Program Total Department of Justice					\$ 20,000 <u>62,000</u>
<b>TOTAL FEDERAL ASSISTANCE</b>					<b>\$ 178,000</b>