

District Attorney of the Twenty-Sixth Judicial District
 Political of Bonds and Notes, Counties
 of Fund Types and Account Groups
 Balance Sheet
 December 31, 1985

Statement A

	Governmental Funds					Total Miscellaneous Funds
	Special Revenue Funds			Judiciary Fund	Account Group— General Fund	
	General Fund	Tide B-O Accounts	Wortham Check Collection Fid.			
Assets						
Cash and cash equivalents	\$ 98,079	\$ 354,730	\$ 126,812	\$ 305,244	\$ -	\$ 884,865
Receivables	28,800	4,891	648	-	-	40,000
Net investments in bonds	68,762	-	-	-	-	68,762
Equipment	-	-	-	-	95,487	95,487
Total assets	<u>\$ 195,641</u>	<u>\$ 359,621</u>	<u>\$ 127,460</u>	<u>\$ 305,244</u>	<u>\$ 95,487</u>	<u>\$ 1,120,453</u>
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 8,708	\$ -	\$ -	\$ -	\$ -	\$ 8,708
Due to other funds	-	-	-	68,762	-	68,762
Intra-governmental payable	-	-	-	288,882	-	288,882
Total liabilities	<u>\$ 8,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,244</u>	<u>\$ -</u>	<u>\$ 296,952</u>
Fund equity:						
Investment in general fund assets	-	-	-	-	95,487	95,487
Fund balances - reserved, undesignated	122,585	359,621	126,462	-	-	608,668
Total fund equity	<u>\$ 122,585</u>	<u>\$ 359,621</u>	<u>\$ 126,462</u>	<u>\$ -</u>	<u>\$ 95,487</u>	<u>\$ 704,155</u>
Total liabilities and fund equity	<u>\$ 131,293</u>	<u>\$ 359,621</u>	<u>\$ 126,462</u>	<u>\$ 288,244</u>	<u>\$ 95,487</u>	<u>\$ 1,120,453</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Iberville and Feliciana, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

General Fixed Asset Account Group -

The General Fixed Asset Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets.

B. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are earned. Fees from the collection of workless checks are recorded in the year they are collected. Grants are recorded when the District Attorney is notified by the funds. 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 are accounted for as other financing sources (uses) and are recorded in the year the transfers are authorized.

(Continued)

District Attorney of the Twenty-South Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

Fiduciary Fund

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments. Included in the Fiduciary Fund is the following:

Asset Forfeiture Trust Fund

A Special District Attorney Asset Forfeiture Trust Fund was established by Louisiana Revised Statute 48:2818. The office of the district attorney shall administer expenditures from the fund. All monies obtained under the specific provisions of state law relating to forfeited property shall be deposited in the fund. Money in the fund shall be distributed in the following order of priority:

- (1) For satisfaction of any lease life security interest or lien.
- (2) Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of return, maintenance of custody, advertising and court costs.
- (3) The remaining funds shall be allocated as follows:
 - (a) Sixty percent thereof to the law enforcement agency or agencies making the seizure, such proceeds to be used in drug law enforcement, including but not limited to reward programs established by such agencies.
 - (b) Twenty percent - thereof to the criminal court fund.
 - (c) Twenty percent thereof to any district attorney's office that employs the attorneys that handle the forfeiture action for the state. This shall be paid into the district attorney's twelve percent fund to be used for public purposes including, but not limited to use for prosecution, rewards, support and continuing legal education.

(Continued)

District Attorney of the Twenty-Third Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

Governmental Fund Types

General Fund

The General Fund is the general operating fund of the District Attorney, which provides about 10 per cent of the fees collected and bonds forfeited by transmitted to the District Attorney to defray the necessary expenditures of his office. Beginning in 1980 the District Attorney started receiving twenty (20%) percent of asset forfeiture monies for handling the forfeiture action for the state in regards to the Special Asset Forfeiture Trust Fund, which is administered by the District Attorney. The District Attorney also includes reimbursements received from the Louisiana Department of Social Services for operation of the family and child support program (Title IV-D Reimbursement) in the General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in the special revenue funds are the following:

Title IV-D Incentive Fund

The Title IV-D Incentive Fund consists of incentive payments received from the Louisiana Department of Social Services. The incentive payments received by the District Attorney can be used at his discretion, subject to state and local laws.

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 10:15 that provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund may be used 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.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Terrebonne and Iberville, Louisiana
Refer to the Financial Statements
December 31, 1995 and 1994
(Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury has approval authority over the District Attorney's capital budget, the District Attorney was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The police jury would have approval authority over the officials' capital budget when office space, certain major capital purchases are included in the police jury's overall budget, and title to real property is in the name of the police jury. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Attorney uses funds and an account group to report on his financial position and the results of 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.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

(Continued)

District Attorney of the Twenty-First Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994

Introduction

As provided in the laws of the State of Louisiana, 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. The District Attorney also performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of 4 years. The Twenty-First Judicial District encompasses the parishes of Bossier and Webster, Louisiana.

(C) Summary of Significant Accounting Policies

A. Basis of Presentation

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

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

Statement 1

Statement of Revenues, Expenditures and Changes in Fund Balances—
Budget (Cash Basis) and Actual — General Fund
For the Year Ended December 31, 1995

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Commissions on fines and bond forfeitures	\$ 210,500	\$ 202,778	\$ 7,722
Ball bond license fees	44,000	44,000	—
Charges for services	10,000	18,000	8,000
State forfeiture income	10,500	28,300	17,800
Interest income	2,000	2,478	478
State and federal grants:			
Title IV-D reimbursement	100,000	128,908	28,908
	477,000	545,464	68,464
Expenditures:			
Personnel services	380,000	384,278	4,278
Taxes	25,000	25,500	500
Office expenses	12,000	18,878	6,878
Auto expense	12,000	11,128	872
Capital outlay	5,000	5,525	525
Appropriation to Police Jury	80,000	84,487	4,487
Other expenditures	2,000	3,428	1,428
Debt	12,500	12,400	100
	639,500	675,626	36,126
Excess of revenues over budget expenditures	\$ 117,500	\$ 169,838	\$ 52,338
Other financing sources (uses):			
Transfers in	75,000	40,550	34,450
Excess of revenues and other sources over budget expenditures and other uses	\$ 192,500	\$ 210,388	\$ 18,888
Fund balances (deficit) at beginning of year	100,000	189,012	89,012
Fund balances at end of year	\$ 292,500	\$ 399,400	\$ 106,900

The accompanying notes are an integral part of this statement.

Office Attorney of the Twenty-First Judicial District
Parishes of Iberville and Wilcox, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances—
Budget (Both Basis) and Actual — General Fund
For the Year Ended December 31, 1994

Statement B

	General Fund		Balance Available (If Applicable)
	Budget	Actual	
Revenues:			
Exemptions on fires and boat registrations	\$ 276,000	\$ 250,466	\$ 11,534
Ball bond license fees	13,000	43,870	30,870
Charges for services	23,000	29,800	3,000
Asset forfeitures returns	8,888	14,365	5,700
Interest income	1,258	1,488	100
State and federal grants			
Title II-D reimbursement	102,600	109,974	3,374
Drug Prosecution	14,000	14,288	—
	<u>388,336</u>	<u>403,851</u>	<u>52,236</u>
Expenditures:			
Personnel services	270,700	274,011	1 3,211
Travel	26,800	23,508	1,494
Office expense	9,850	7,681	2,269
Rent expense	10,500	8,708	790
Capital outlay	10,500	13,147	353
Books and fees	71,000	11,498	592
Appropriation to Police Jury	36,800	77,897	600
Other expenditures	1,850	3,880	1 1,030
	<u>423,100</u>	<u>421,891</u>	<u>1,058</u>
Excess of revenues over funded expenditures	<u>\$ 46,000</u>	<u>\$ 31,887</u>	<u>\$ 58,907</u>
Other financing sources used:			
Transfers in	—	8,721	8,721
Excess of revenues and other sources over funded expenditures and other uses	<u>\$ 42,880</u>	<u>\$ 18,118</u>	<u>\$ 17,718</u>
Fund balances at beginning of year	<u>87,878</u>	<u>107,858</u>	<u>44,484</u>
Fund balances at end of year	<u>\$ 130,758</u>	<u>\$ 135,976</u>	<u>\$ 126,602</u>

The accompanying notes are an integral part of this statement.

Parishes of Bienville and Webster, Louisiana

All Governmental Fund Types

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2009

	Special Revenue Funds			Total Miscellaneous Fund
	General Fund	Trails (F-D) Account	Workless Check Collection Fee	
Revenues:				
Commissions on fines and bond forfeitures	\$ 229,787	\$ -	\$ -	\$ 229,787
Self-insured losses fees	27,224	-	-	27,224
Fees for collection of workless checks	-	-	42,123	42,123
Charges for services	24,880	-	-	24,880
Asset forfeiture revenue	14,269	-	-	14,269
Interest income	2,446	2,273	3,524	14,889
State and federal grants:				
Title IV-B reimbursement	118,719	-	-	118,719
Title IV-B insurance	-	88,288	-	88,288
Drug prosecution grant	14,200	-	-	14,200
Total revenues	<u>406,886</u>	<u>90,723</u>	<u>58,647</u>	<u>556,256</u>
Expenditures:				
General government—judicial:				
Personnel services	224,011	-	-	224,011
Travel	23,546	-	418	23,964
Office expense	7,287	400	8,879	12,566
Rent	11,488	-	-	11,488
Auto expense	8,887	-	1,008	12,736
Capital outlay	15,461	38,940	20,006	78,236
Appropriation to Police Jury	77,881	-	1,388	79,269
Other expenditures	3,880	-	2,889	8,528
Total expenditures	<u>428,886</u>	<u>39,428</u>	<u>44,381</u>	<u>508,304</u>
Excess of revenues over funded expenditures	<u>(12,000)</u>	<u>51,295</u>	<u>1,266</u>	<u>39,561</u>
Other financing sources (used):				
Sale of general fund assets	-	-	8,706	8,706
Transfer in	8,721	-	-	8,721
Transfer out	-	(8,721)	-	(8,721)
Total other financing sources (used):	<u>8,721</u>	<u>(8,721)</u>	<u>8,706</u>	<u>8,706</u>
Excess of revenues and other sources over funded expenditures and other uses	<u>16,279</u>	<u>60,074</u>	<u>10,072</u>	<u>86,425</u>
Fund balances at beginning of year	<u>1,156,820</u>	<u>299,281</u>	<u>122,832</u>	<u>1,578,933</u>
Fund balances at end of year	<u>\$ 1,173,100</u>	<u>\$ 359,355</u>	<u>\$ 132,904</u>	<u>\$ 1,665,359</u>

The accompanying notes are an integral part of this statement.

CONE & MORGENTHAU

Certified Public Accountants

220 SOUTH JONES & MADISON AVENUES, FORTLAUDERDALE, FLORIDA, 33404 & 2101 WEST THIRD STREET, MIAMI, FLORIDA, 33135

TELEPHONE (305) 221-2821

MEMBER

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Independent Auditor's Report

Honorable James M. Bulara,
District Attorney of the Twenty-Sixth Judicial District,
Parishes of Escambia and Wakulla, (Incumbent)

We have audited the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1985 and for each of the years in the two year period then ended. These component unit financial statements are the responsibility of the District Attorney of the Twenty-Sixth Judicial District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, Audits of State and Local Governments. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1985, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.



Carl S. Morgenthau
Certified Public Accountant

January 24, 1987

Table of Contents
(Continued)

	<u>Page</u> <u>No./s</u>
Reports in Accordance With OMB Circular A-128	
Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	27 - 30
Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	31
Single Audit Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	32
Schedule of Findings and Questioned Costs	33

COOK & MERRIOTT

Certified Public Accountants

1000 BAYOU VERMOREL • MONROE, LOUISIANA 70001 • P.O. BOX 7000 • MONROE, LOUISIANA 70001

TELEPHONE (504) 233-7400

MEMBER

American Institute of
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CHARLES E. TULL, CPA
1000 BAYOU VERMOREL, MONROE, LA

Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs

Honorable James M. Collier,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the payment and financial statements of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 1986 and for each of the years in the two year period then ended, and have issued our report dated January 24, 1987.

We have applied procedures to test the District Attorney of the Twenty-Sixth Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the schedule of federal assistance, for the two years ended December 31, 1986:

Political activity	Federal financial reports
Civil rights	Allowable cost/charge principles
Cash management	Administrative requirements

Our 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. Our 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, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed above. With respect to the items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Twenty-Sixth Judicial District had not complied, in all material respects with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.

Cook & Merritt
Certified Public Accountants
January 24, 1987

District Attorney of the Twenty-Sixth Judicial District
Parishes of Berwick and Writter, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

E. Budget Practices

The District Attorney adopted cash basis budgets for the general fund for 1994 and 1995 in November of the previous year. The District Attorney did not adopt budgets for the special revenue funds. The District Attorney does not use accruals accounting, and all appropriations lapse at year end. Formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The following reconciles the amount shown as excess (deficiency) of revenues and other sources over expenditures and other uses on Statement B and C (Budget basis), with the amount shown on Statement B and C (GAAP basis):

	General Fund	
	1994	1995
Excess of revenues and other sources over (under) expenditures and other uses (Budget basis)	\$ 18,118	(62,268)
Adjustments:		
Revenue accounts	8,595	(1,043)
Expenditure accounts	(8,572)	1,812
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	\$ 18,141	(60,459)

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, and cash equivalents include amounts in time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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 registered under Louisiana law, or any other state of the United States, or under the laws of the United States.

(Continued)

District Agency of the Twenty-Sixth Judicial District
 Parish of Bienville and Bolivar, Louisiana
 All Governmental Fund Types

Statement C

Statement of Revenues, Expenditures and Changes in Fund Balances
 for the Year Ended December 31, 1988

	Special Revenue Funds			Total Disbursements
	General Fund	Title III-C Levy	North Crest Collection Fund	
Revenues:				
Commissions on fees and bond forfeitures	\$ 212,328	\$ -	\$ -	\$ 212,328
Net bond interest fees	45,888	-	-	45,888
Fees for collection of warrants checks	-	-	71,081	71,081
Charges for services	18,008	-	-	18,008
Bye-fee/return amount	26,208	-	-	26,208
Interest income	2,178	15,810	4,848	22,836
State and federal grants:				
Title III-C reimbursement	133,811	-	-	133,811
Title III-C incentive	-	59,282	-	59,282
Total revenues	<u>432,313</u>	<u>75,092</u>	<u>76,028</u>	<u>583,433</u>
Expenditures:				
General government-related:				
Personnel services	388,229	-	-	388,229
Travel	27,837	-	1,852	29,689
Office expense	15,881	-	5,827	21,708
Rent	12,488	-	-	12,488
Auto expense	17,138	-	849	17,987
Capital outlay	2,221	15,308	17,882	35,411
Appropriation Police Jury	84,487	-	42,480	126,967
Legal fees	-	-	28,888	28,888
Other expenditures	3,422	-	5,958	9,380
Total expenditures	<u>588,229</u>	<u>15,308</u>	<u>95,179</u>	<u>698,716</u>
Excess of revenues over funded expenditures	<u>\$ 184,084</u>	<u>\$ 59,784</u>	<u>\$ 18,258</u>	<u>\$ 262,126</u>
Other financing sources used:				
Transfers in	43,853	-	-	43,853
Transfers out	-	1,43,853	-	1,43,853
Total other financing sources used	<u>43,853</u>	<u>1,43,853</u>	<u>-</u>	<u>1,87,706</u>
Excess of revenues and other sources over funded expenditures and other uses	<u>\$ 140,231</u>	<u>\$ 45,931</u>	<u>\$ 18,258</u>	<u>\$ 204,420</u>
Fund balances at beginning of year	<u>184,658</u>	<u>288,288</u>	<u>142,782</u>	<u>615,728</u>
Fund balances at end of year	<u>\$ 324,889</u>	<u>\$ 334,219</u>	<u>\$ 161,040</u>	<u>\$ 820,148</u>

The accompanying notes are an integral part of this statement.

COOK & MONROE

Certified Public Accountants

2001 BAYVIEW AVENUE • SUITE 200 • MONROE, LOUISIANA 70130 • P.O. BOX 1000 • SUITE 200 • MONROE, LOUISIANA 70130

TELEPHONE: 225-335-2100

FACSIMILE:

225-335-2101
225-335-2102
225-335-2103
225-335-2104
225-335-2105

MEMPHIS OFFICE: 901-527-1100
MEMPHIS OFFICE: 901-527-1101

SHREVEPORT OFFICE: 504-637-1100
SHREVEPORT OFFICE: 504-637-1101

**Compliance Report Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

Honorable James M. Bullock,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bienville and Webster, Louisiana

We have audited the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 1996 and for each of the years in the two year period then ended, and have issued our report thereon dated January 24, 1997. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Twenty-Sixth Judicial District is the responsibility of management of the District Attorney of the Twenty-Sixth Judicial District. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

The results of our tests disclosed immaterial instances of noncompliance with the above requirements which we have communicated to management of the District Attorney in a separate management letter and as listed on the Schedule of Findings and Questioned Costs.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.


Cook & Monroe
Certified Public Accountants

January 24, 1997

COOK & MOREHART

Certified Public Accountants

1001 BARK AVENUE • BIRMINGHAM, ALABAMA, 35203 • DIAL 522-5229 • BIRMINGHAM, ALABAMA TELETYPE

MEMPHIS (901) 522-5442

MEMPHIS
MEMPHIS OFFICE
CERTIFIED PUBLIC ACCOUNTANTS
BIRMINGHAM OFFICE
CERTIFIED PUBLIC ACCOUNTANTS

BIRMINGHAM OFFICE, P.O.
BOX 644000000, P.O.

BIRMINGHAM OFFICE, P.O.
BOX 644000000, P.O.
BIRMINGHAM OFFICE, P.O.

1001 BARK AVENUE
BIRMINGHAM, ALABAMA 35203
DIAL 522-5229

Management Letter

January 24, 1967

Honorable James M. Sullivan,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the financial statements of the District Attorney of the Twenty-Sixth Judicial District as of and for the two years ended December 31, 1965, and have issued our report thereon dated January 24, 1967. As part of our audit we made a study and evaluation of the system of internal control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Circular A-119, *Audits of State and Local Governments*. No material weaknesses in internal control were noted during this study and evaluation, however the following items were noted which appear to merit your attention and should be considered to enhance the internal operations of the District Attorney of the Twenty-Sixth Judicial District.

Comment #1

Cash Deposits

It was noted during our audit that cash from an asset forfeiture was not deposited when received by the Webster Parish District Attorney's office. The cash was subsequently found to be missing. Reimbursement was made from the Worthless Check Collection account to the Asset Forfeiture Fund for the shortage.

We recommend that cash not be held overnight at any District Attorney office. Any cash received should have a receipt completed and deposited the same day received. We also recommend that cash from an asset forfeiture not be held by the District Attorney's office.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1998 and 1994
(Continued)

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. 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.

G. Fixed Assets

Fixed assets are recorded at expenditures of the item purchased, and the related assets are capitalized (reported) in the general fixed assets account group. Public domains or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Fixed assets used in the district attorney's office that are provided by the Bossier Parish Police Jury are accounted for in the general fixed assets account group of the police jury.

H. Compensated Absences

Employees of the district attorney's office earn from 5 to 10 days of vacation leave each year, depending on their length of service with the district attorney's office. Vacation leave cannot be accumulated.

Vacation leave that is not taken during the year is forfeited. After one year of employment, employees are eligible for 5 days of sick leave each year. Unused sick leave may be accumulated to a maximum of 30 days. Employees are not paid for unused sick leave upon termination or retirement.

I. 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.

(Continued)

**District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Schedule of Findings and Questioned Costs
For the Two Years Ended December 31, 1995**

There were no findings or questioned costs in the previous audit for the two years ended December 31, 1993.

Finding #1

Budget Preparation and Adoption

The District Attorney did not prepare or adopt budgets for the special revenue funds -- (B-2 Incentive Fund and Workless Check Collection Fee Fund), for 1994 and 1995.

Louisiana Revised Statute 39:1304 states that budgets shall be prepared for the general fund and each special revenue fund.

We recommend that a comprehensive budget be prepared on the general and all special revenue funds of the District Attorney.

Finding #2

Louisiana Department of Social Services, Office of Family Support, Child Support Enforcement -- Title IV-D

Time and Attendance Records -- (IV-D Reimbursement) Contract

The District Attorney has entered into contracts with the State of Louisiana, Department of Social Services, Office of Family Support. These contracts state that time and attendance records be kept for all personnel performing services under the contracts.

We recommend the District Attorney's office maintain more formal documentation to comply with the time and attendance requirements in the contract.

Finding #3

Submission of Audit Report

The audit report for the two year ended December 31, 1995 was not submitted to the Legislative Auditor's Office within six months after the audit year end. The District Attorney and Cook & Marshart are aware of the policy of the Legislative Auditor's Office concerning submission of audit reports as it relates to Louisiana Revised Statute 24:5129A(6)(c).

During the two years ended December 31, 1993, the District Attorney of the Twenty-Sixth 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:

For the Year Ended December 31, 1993

U.S. Department of Health and Human Services

Passed through Louisiana Department of Social Services,
Office of Family Support - Child Support Enforcement - Title IV-D (COM 950.583) \$ 110,318

U.S. Department of Justice - Drug Enforcement Administration

Passed through Louisiana Commission on Law Enforcement
and Administration of Criminal Justice - Drug Prescription Unit (DQA #18.670) \$ 14,208

For the Year Ended December 31, 1992

U.S. Department of Health and Human Services

Passed through Louisiana Department of Social Services,
Office of Family Support - Child Support Enforcement - Title IV-D (OSA 950.583) \$ 133,611

We performed tests of controls, as required by GIBB Circular 4-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that are 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. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

District Attorney of the Twenty-First Judicial District
Parishes of Iberia and Iberville, Louisiana

Table of Contents

	<u>Statement No.</u>	<u>Page No.(s)</u>
Independent Auditor's Report		1
Component Unit Financial Statements		
Balance Sheet		
All Fund Types and Account Groups		
As of December 31, 1995	A	2
Statement of Revenues, Expenditures and Changes in Fund Balances--		
All Governmental Fund Types		
For the Year Ended December 31, 1994	B	3
For the Year Ended December 31, 1995	C	4
Statement of Revenues, Expenditures and Changes in Fund Balances--		
Budget (Cash Basis) and Actual--		
General Fund		
For the Year Ended December 31, 1994	D	5
For the Year Ended December 31, 1995	E	6
Notes to Financial Statements		7 - 18
Report on Schedule of Federal Financial Assistance		20
Schedule of Federal Financial Assistance		21
Reports in Accordance With Government Auditing Standards		
Report on Internal Control Structure Based on an Audit of		
Financial Statements Performed in Accordance With		
Government Auditing Standards		22 - 24
Compliance Report Based on an Audit of Financial Statements		
Performed in Accordance With Government Auditing Standards		25

(Continued)

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District Attorney of the Twenty-Eighth Judicial District
Parishes of Bossier and Webster, Louisiana

General Purpose Financial Statements
As of December 31, 1985
and for

Each of the Years in the Two Year Period Then Ended

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

Release Date APR 2 1983

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 systems 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Budgets
- Cash
- Revenues, receivables, and receipts
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Property, equipment and capital expenditures
- Debt and other liabilities
- Governmental financial assistance programs

Controls used in administering individual federal financial assistance programs

General requirements

Political activity	Allowable cost/audit principles
Civil rights	Administrative requirements
Cost management	
Federal financial reports	

Specific requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements -- if any

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

COOK & MONHEART

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1015 BAYOU AVENUE • SUITE 200 WEST, SUITE 200 • P.O. BOX 7004 • BIRMINGHAM, ALABAMA 35202-0004

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Single Audit Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions

Honorable James M. Folles,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1995 and for each of the years in the two year period then ended, and have issued our report thereon dated January 24, 1997.

In connection with our audit of the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District and with our consideration of the District Attorney of the Twenty-Sixth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for each of the years in the two year period ended December 31, 1995. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Twenty-Sixth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Twenty-Sixth Judicial District had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Cook & Monheart
Certified Public Accountants

January 24, 1997

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the District Attorney in a separate management letter.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.



Cook & Merrett
Certified Public Accountants

January 24, 1993

Comment #3:

Fixed Asset Records

During the course of our audit we noted that the District Attorney did not maintain formal fixed asset records.

We recommend that the District Attorney's office compile formal fixed asset records and update and maintain these records annually.

This letter is furnished solely for the use of management and is not to be used for any other purpose.



Cook & Merhart

Certified Public Accountants

January 24, 1987

**Reports in Accordance With
OMB Circular E-128**

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the 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 component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the District Attorney in a separate management letter.

This report is intended for the information of the District Attorney of the Twenty-Sixth Judicial District. However, this report is a matter of public record and its distribution is not limited.



Cook & Merchant
Certified Public Accountants

January 24, 1993

COOK & MURPHY

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1020 BAYOU ANTOINE • MONTEVERDE, LAFAYETTE 70501 • P.O. BOX 7004 • MONTEVERDE, LAFAYETTE 70501

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Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Honorable James M. Eilers,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District as of December 31, 1986 and for each of the years in the two year period then ended, and have issued our report thereon dated January 24, 1987. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the District Attorney of the Twenty-Sixth Judicial District, 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 component unit 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 conditions may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

**Reports in Accordance With
Government Auditing Standards**

Service Agency of the Twenty-Six Judicial Districts
 Division of Social and Welfare Services
 Schedule of Federal Financial Assistance
 for the Year From Involvement 01, 1980

Federal CFDA Number	From Through Fiscal Year	Amount
United States - Pass Through Grants - Program 304		
for the Year Ending December 31, 1979		
U.S. Department of Health and Human Services		
Federal through Louisiana Department of Social Services, Office of Family Support Child Support Enforcement - Title 94-0		
80-180	000001 to 000012	\$ 150,178
U.S. Department of Justice - Drug Enforcement Administration		
Federal through Louisiana Commission on Law Enforcement and Administration of Criminal Justice Drug Prevention Unit		
80-079	01-01-80-0084	14,228
		<u>164,406</u>
for the Year Ending December 31, 1980		
U.S. Department of Health and Human Services		
Federal through Louisiana Department of Social Services, Office of Family Support Child Support Enforcement - Title 94-0		
80-180	001601 to 001604	1,000,000

COOK & MORREHART

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NEW BATH AVENUE • MEMPHIS, TENNESSEE 38103 • P.O. BOX 1000 • MEMPHIS, TENNESSEE 38101-1000

TELEPHONE: 251-02-0400

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Report on Schedule of Federal Financial Assistance

Honorable James M. Sellers,
District Attorney of the Twenty-Sixth Judicial District,
Parishes of Bienville and Iberville, Louisiana

We have audited the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1986 and for each of the years in the two-year period then ended, and have issued our report thereon dated January 24, 1987. These component unit financial statements are the responsibility of the District Attorney of the Twenty-Sixth Judicial District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of State and Local Governments*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the component unit financial statements of District Attorney of the Twenty-Sixth 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 component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.


Cook & Morrehart
Certified Public Accountants

January 24, 1987

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

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

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

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

(7) **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 from criminal court funds, the parish governments, or directly by the state.

The District Attorney has offices located in the parishes in Bossier and Webster Parishes. Expenditures for operation and maintenance of the parish courthouses are paid by the Bossier Parish Police Jury and Webster Parish Police Jury and are not included in the expenditures of the District Attorney. Also, certain salaries of the District Attorney and his assistants are paid out of the general fund of the Bossier Parish Police Jury and the Webster Parish Police Jury and are not included in the expenditures of the District Attorney.

(8) **Litigation**

At December 31, 1995 the District Attorney was involved in one lawsuit. In the opinion of legal counsel for the District Attorney the potential loss on all claims and lawsuits will not be significant to the District Attorney's financial statements.

(9) **Due From-To Other Funds**

Included in the general fund as due from other funds and in the fiduciary fund - asset forfeiture trust fund as due to other funds is \$89,332, which represents the District Attorney's portion of the asset forfeiture trust fund income that had not been distributed to the District Attorney as of December 31, 1995.

(10) **Federal Financial Assistance Program**

The district attorney participates in the U.S. Department of Health and Human Services Support Enforcement, Title III-B Program, Catalog of Federal Domestic Assistance No. 93.583. This program is 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 years ended December 31, 1994 and 1995, the District Attorney expended \$118,730 and \$123,811 in reimbursement payments, respectively.

(Continued)

District Attorney of the Twenty-Third Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

(A) Receivables

The following is a summary of receivables at December 31, 1995:

	General Fund	Special Revenue Funds	
		Title IV-D Incentive	Workless Check Collection Fee
Commissions on fines and forfeitures	\$ 15,794	\$ -	\$ -
State and federal grants:			
Title IV-D reimbursement	33,787	-	-
Title IV-D incentive	-	4,681	-
Collection fees	-	-	849
Total	<u>\$ 49,581</u>	<u>\$ 4,681</u>	<u>\$ 849</u>

(B) Changes in General Fixed Assets

A summary of changes in general fixed assets (equipment and vehicles) follows:

Balance January 1, 1994	\$ 147,182
Additions - 1994	78,236
Deductions - 1994	(58,080)
Balance December 31, 1994	<u>167,338</u>
Additions - 1995	34,618
Deductions - 1995	(101,518)
Balance December 31, 1995	<u>\$ 99,438</u>

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

All permanent employees working at least 30 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final-average salary plus 2 percent of supplemental-plan-only service earned before January 1, 1988, plus 2 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended 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 Parochial Employees' Retirement System, Post Office Box 14028, Baton Rouge, Louisiana 70898-4028, or by calling (504) 928-1301.

Under Plan A, members are required by state statute to contribute 5.5 percent of their annual covered salary and the Bossier Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.25 percent of annual covered payroll for 1994 and 8.08 percent for 1995. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes above to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan B and Plan D based proportionately on the salaries of the active members of each plan. 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 11:100, the employee contributions are determined by an 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 under Plan A for the years ending December 31, 1995, 1994, and 1993, were 49,480, 45,173, and 44,521, respectively, equal to the required contributions for each year.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1983 and 1984
(Continued)

60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 180 percent of his average final compensation.

For members who joined the System after July 1, 1968, 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 55 and have 18 years of service credit, are age 60 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent 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 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended 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, 2108 Decatur Street, New Orleans, Louisiana 70110-2801, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. Contributions to the System also include .5 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 11:183, the employee 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 was not required to contribute to the plan for 1984 and 1985.

(4) Pension Plan - Other Employees

Substantially all employees of the District Attorney, except for the district attorney and his assistants, are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan B.

(Continued)

District Attorney of the Twenty-First Judicial District
Parishes of Iberia and Iberville, Louisiana
Notes to the Financial Statements
December 31, 1995 and 1994
(Continued)

21 Cash and Cash Equivalents

At December 31, 1995, the District Attorney had cash and cash equivalents (bank balances) totaling \$22,146, as follows:

Demand deposits	1,254,680
Time deposits	595,477
Total	<u>1,852,146</u>

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 bank. At December 31, 1995, the district attorney had \$22,146 in deposits (collected bank balances). These deposits are secured from risk by 1,006,225 of federal deposit insurance and 1816,921 of pledged securities held by the custodial bank in the name of the fiscal agent bank (SAOB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1128 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the district attorney that the fiscal agent has failed to pay deposited upon demand.

22 Pension Plan -- District Attorney and Assistant District Attorneys

Plan Description. 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 55 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 23 or more years of creditable service regardless of age may retire with a 10 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age

(Continued)

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Chartered Public Accountants

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**Single Audit Report on the Internal Control Structure
Used in Administering Federal Financial Assistance Programs**

Honorable James M. Caffery,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the component unit financial statements of the District Attorney of the Twenty-Sixth Judicial District, as of December 31, 1996 and for each of the years in the two year period then ended, and have issued our report thereon dated January 24, 1997.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-126, Audits of State and Local Governments. These standards and OMB Circular A-126 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit as of December 31, 1996 and for each of the years in the two year period then ended, we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney's component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-126. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the component unit financial statements in a separate report dated January 24, 1997.

The management of the District Attorney of the Twenty-Sixth Judicial District 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.