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

Honorable Morgan J. Goudreau III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1996, and have issued our report thereon dated March 4, 1997.

We have also audited the District Attorney's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to the major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The District Attorney is responsible for compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements 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-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose (material instances of noncompliance with the requirements referred to above).

In planning and performing our audit of the general purpose financial statements of the District Attorney, for the year ended December 31, 1994, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily 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 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 accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Greg. S. Smith & Firm
Gregory Sebastian & Fisher, APAC

Opelousas, Louisiana
March 4, 1997



GOVERNMENT SERVICES FOUNDATION, INC.
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EMPLOYEES: 1000000000
REVENUE: 1000000000000
INDUSTRY: PUBLIC ACCOUNTANTS
19940215 1000000000

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

Honorable Morgan J. Goudreaux III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1996, and have issued our report thereon dated March 4, 1997. We have also audited the compliance of the District Attorney with requirements applicable to major federal financial assistance programs and have issued our report thereon dated March 4, 1997.

We conducted our audits 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-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the District Attorney complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the District Attorney in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the District Attorney and on the compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. 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 internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 4, 1997.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

- (1) The difference between total revenues and expenditures is due to the DA choosing to spend less incentive monies on program expenditures.

Major Program

See notes to Schedule of Federal Financial Assistance

<u>Grant Expenses</u>					
<u>Received</u>	<u>Accrued</u>	<u>Unincurred</u>	<u>Accrued</u>		
<u>Cash</u>	<u>December</u>	<u>December</u>	<u>Balance</u>	<u>(Ref)</u>	<u>Expenditures</u>
<u>Balance</u>	<u>31, 1955</u>	<u>31, 1955</u>			
\$215,485	\$48,071		\$264,414	(3)	\$147,883
213,845	_____	\$22,750	\$286,505	(4)	232,355
\$429,330	\$48,071	\$22,750	\$433,009		\$379,238
*****	*****	*****	*****		*****

DISTRICT ATTORNEY OF THE THIRD-SEVENTH DISTRICT
STATE OF LOUISIANA
BY LAUREN THOMAS
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING DECEMBER 31, 1996

Federal Granting Agency/ Federal Recipient State Agency/ Grant Period	Grant Number	Federal Catalog Number
--	-----------------	------------------------------

Department of Health
and Human Services:

Pass through Payments:
Department of Social Services:
Office of Family Support:

Child Support Enforcement Services 1993 - 1996	04041A4004	13.783
Child Support Enforcement Services 1996 - 1997	04041A4004	13.783

Totals



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

Honorable Morgan J. Gendreau III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1998, and have issued our report thereon dated March 4, 1999.

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 general purpose financial statements are free of material misstatement.

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

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

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

Copy, Secretary & File
Gentry, Robertson & Fisher, ASAC

Opelousas, Louisiana
March 4, 1997

The District Attorney 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, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories: cash, cash receipts and revenues, cash disbursements and payables, property, equipment and capital expenditures, payroll, budgeting, political activity, civil rights, allocable costs/cost principles, Drug-Free Workplace Act, administrative requirements, and eligibility.

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

During the year ended December 31, 1998, the District Attorney expended 68% of its total federal financial assistance under the following major federal financial assistance program, Louisiana Department of Social Services - Office of Family Support for the Provision of Child Support Enforcement Services.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for

In our opinion, the District Attorney, complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to its major federal financial assistance program for the year ended December 31, 1956.

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

Greg. Sebastian & Fisher

Greg. Sebastian & Fisher, AONE

Opoleussen, Louisiana
March 4, 1957



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1000 E. BROADWAY, C.P.A.

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE

Honorable Morgan J. Grobman III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1986, and have issued our report thereon dated March 4, 1987. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose 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-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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. 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 general purpose financial statements of the District Attorney, 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 our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Ernest S. Grobman III
Chief, Grant Thornton & Fisher, APAC

Lafayette, Louisiana
March 4, 1987



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STATE OF MISSISSIPPI
JUDICIAL DISTRICT NO. 14
MONROE, LOUISIANA

STATE OF MISSISSIPPI

INDEPENDENT AUDITOR'S REPORT

Honorable Morgan F. Goodson III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1996. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose 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 8-120, Audits of State and Local Governments. These standards require that we 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney, 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, we have also issued a report dated March 4, 1997 on our consideration of the District Attorney's internal control structure and a report dated March 4, 1997 on its compliance with laws and regulations.

Goling, Sebastian & Fisher
Goling, Sebastian & Fisher, APAC

Opinion, Louisiana
March 4, 1997



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MEMPHIS OFFICE: 215 N. GUYTON STREET, SUITE 200
MEMPHIS, TENNESSEE 38103

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

Honorable Morgan J. Goodson III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1984, and have issued our report thereon dated March 4, 1985.

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

The District Attorney 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.



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

Honorable Morgan J. Goodson III
District Attorney of the Twenty-Seventh
Judicial District
State of Louisiana
St. Landry Parish

We have audited the general purpose financial statements of the District Attorney of the Twenty-Seventh Judicial District (the District Attorney), as of and for the year ended December 31, 1990, and have issued our report thereon dated March 4, 1991.

We 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, 1990: political activity, civil rights, allowable costs/cost principles, Drug-Free Workplace Act, administrative requirements, and eligibility.

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 those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 ST. LAMERY PARISH
 DECEMBER 31, 1994

NOTES TO FINANCIAL STATEMENTS

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of the Twenty-seventh Judicial District (the District Attorney), as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six-year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

1. The Reporting Entity

The District Attorney is a separately elected official and is not included as a component unit in any other financial statements. The activities of the District Attorney have been reviewed and it was determined that there are no potential component units which should be included in the District Attorney's financial statements.

2. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report into two generic fund types and one broad fund category as follows:

GOVERNMENTAL FUNDS

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:531.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
ST. LAZARE PARISH
DECEMBER 11, 1964

C O N T E N T S (cont.)

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DISTRICT ATTORNEY OF THE TWENTY-SIXTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
ST. LAUREN PARISH
DECEMBER 13, 1968

C O N T E N T S

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DISTRICT ATTORNEY OF THE THIRTEENTH
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STATE OF LOUISIANA
ST. LAMBERT PARISH

GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1956

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the auditor, or returned, verily and cheerfully to 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 MAY 14 1957

DISTRICT ATTORNEY OF THE TWENTY-SIXTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
ST. LOUIS, PARISH

COMBINED BALANCE SHEET-GOVERNMENTAL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1978

	GOVERNMENTAL FUND TYPES	
	GENERAL	SPECIAL REVENUE
ASSETS		
Cash	\$ 88,718	\$138,788
Due from other governmental units	218,846	52,780
Other receivables		126
Fixed Assets		
Total assets	\$307,564	\$389,671
 LIABILITIES		
Accounts payable and accrued expenses	\$ 27,194	\$ 2,646
Due to other governmental units	21,680	
Total liabilities	48,874	2,646
 FUND EQUITY		
Investment in General Fixed Assets		
Fund Balance:		
Unreserved, undesignated	258,202	381,625
Total liabilities and fund equity	\$307,564	\$389,671

See notes to financial statements.

ACCOUNT GROUP	TOTALS (MEMBERSHIP ONLY)	
	DECEMBER 31, 1966	DECEMBER 31, 1965
GENERAL FUND SUBTS.		
	\$222,806	\$273,655
	273,606	288,450
	125	87
\$149,892	149,892	148,394
\$149,892	\$444,229	\$618,624
	\$ 29,840	\$ 40,162
	21,680	18,884
	41,120	58,256
\$149,892	149,892	148,394
	892,227	643,336
\$149,892	\$644,229	\$618,624

DISTRICT ATTORNEY OF THE TWENTY-SEVENTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
ST. LOUIS, MISSOURI

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
YEAR ENDED DECEMBER 31, 1958

REVENUES	GENERAL FUND		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
Commissions on fines and bond forfeitures	\$465,000	\$473,811	\$ 8,811
Intergovernmental:			
Police jury reimbursements	157,878	203,388	45,510
Federal grants State of La.	35,880	38,432	(2,552)
Miscellaneous:			
Drug seizure income	28,000	27,832	168
Interest earned	3,000	3,464	(464)
Other	10,000	10,251	(251)
Total revenues	638,658	703,688	65,030
EXPENDITURES			
Judicial:			
Personal services	313,548	298,658	14,890
Supplies and materials	18,000	27,280	9,280
Repairs and maintenance	300	550	(250)
Other services and charges	476,043	484,398	(8,355)
Capital outlay			
Total expenditures	818,891	810,886	7,995
OTHER FINANCING SOURCES			
Operating transfers in (out)		21,200	21,200
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$119,443	29,548	\$148,991
Fund balance, beginning of year		211,000	
Fund balance, end of year		\$366,293	

See notes to financial statements.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

1. FUND ACCOUNTING (Cont.)

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 Fund

The Special Revenue Fund consists of grants from the Louisiana Department of Health and Human Resources, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security act for the provision of child support services. The purpose of the fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Gross receipts are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time.

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

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

Gary S. Swartz & Fisher
Gary, Sebastian & Fisher, APC

Opportunities, Louisiana
March 4, 1997

NOTE re OTHER AGREEMENTS

LA R.S. 10:6 mandates parish police juries to pay operational expenditures incurred by the district attorney's office. The amount of expenditures submitted for reimbursement to the St. Landry Police Jury for the periods ended December 31, 1998 and 1999 were \$223,000 and \$208,400, respectively. The St. Landry Police Jury also provides free office space to the District Attorney.

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984

The Federal grant award of the District Attorney is included in the scope of the OMB Circular A-128, Single Audit Act of 1984. The Louisiana Department of Social Services is the state cognizant audit agency for the single audit.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Accrued revenue at year end represents entitlements not yet received.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

4. General Fixed Assets

The accounting and reporting treatment applied to property, plant and equipment associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, canals and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost. The General Fixed Asset Account Group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

5. Cash

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state, or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

5. Cash (Cont.)

During the year, the District Attorney's cash in excess of FDIC insurance was collateralized by securities held by an unaffiliated bank in the name of the financial institution pledged to the District Attorney.

6. Budgets and Budgetary Accounting.

As required by the Louisiana Revised Statutes 39:1201, the District Attorney adopted a budget for his General Fund and Special Revenue Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The general and special revenue funds were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP).

7. Accumulated Compensated Absences

The District Attorney's employees earned and used their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

8. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund general ledgers, is not utilized by the District Attorney.

9. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type in each of the statements) have not been presented since their inclusion would make the statements unduly complex and difficult to read.

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

10. TOTAL COLLAPSE ON COMBINED STATEMENTS - OVERVIEW

Total collapse on the combined statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data susceptible to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B: DEPOSITS WITH FINANCIAL INSTITUTIONS

Institution	Amount Insured by FDIC	Amount Collateralized by Securities Held at 3rd Party Bank
Mid South Bank	\$ 47,925	
Washington State Bank	59,930	
St. Landry Bank	100,000	\$ 28,967
American Bank	11,128	
Totals	\$218,983	\$28,967

NOTE C: DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1994 and 1995 consisted of the following:

	1994		1995
	General Fund	Special Revenue Fund	
Opiennes City Court	\$ 3,270		\$ 4,304
Madison City Court	2,224		1,920
St. Landry Parish Sheriff	31,837		28,948
St. Landry Parish Police Jury	102,963		112,964
Department of Social Services		\$28,758	\$2,821
Totals	\$218,983	\$28,758	\$179,488

NOTE D: GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the general fixed assets account group:

	Balance 1/31/78	Additions	Deletions	Balance 12/31/78
Building				
Improvements	\$ 81,341			\$ 81,341
Furniture, Fixtures, & Office Equipment	77,505	\$ 4,441	\$ 4,963	79,023
Equipment & Machinery				
Less Books	(3,548)			(3,548)
Total	\$148,398	\$ 4,441	\$ 4,963	\$148,876

NOTE E: DUE TO OTHER GOVERNMENTAL UNITS

Amounts due to other governmental units at December 31, 1978 and 1977 consisted of the following:

	<u>General Fund</u>	
	<u>1978</u>	<u>1977</u>
Department of Public Safety	\$21,889	\$18,774

NOTE F: DEFINED BENEFIT PLAN

The district attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorneys Retirement System. This retirement system is a multiple employer cost sharing, statewide public employee retirement system administered and controlled by a separate board of trustees.

Covered employees are required to contribute 7.5 percent of their salary to the plan, and the employer portion is 3.5 percent. The total employee and employer contributions for the year ended December 31, 1978 were \$14,725 and \$9,318 on wages of \$210,380, respectively.

NOTE F: DEFERRED BENEFIT PLAN (Cont.)

The "pension benefit obligation" is a standardized disclosure method of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERB and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

	Louisiana District Attorneys' Retirement System June 30, 1996
Actuarial Valuation (10,841,100)	
Pension benefit obligations	\$ 71.0
Net assets available	—88.9
Assets in excess of pension benefit obligation	\$ 16.1

Five-year historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is presented in the Louisiana District Attorneys' Retirement System June 30, 1996 annual financial report.

NOTE G: LEASE COMMITMENTS

Commitments under lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

1997	\$11,331
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Partial expenditures incurred for the year ended December 31, 1996 were \$6,564.

<u>SPECIAL REVENUE FUND</u>		
		<u>VARIANCE</u>
<u>BUDGET</u>	<u>ACTUAL</u>	<u>PROVISIONAL</u>
		<u>(EXCESS/SHORTAGE)</u>
\$418,800	\$433,008	\$ 14,208
2,700	2,757	57
<u>1,428</u>	<u>1,332</u>	<u>96</u>
414,672	428,923	14,251
333,700	300,000	40,817
16,000	18,378	(2,378)
1,200	1,223	(23)
69,972	81,882	(11,910)
<u>421,872</u>	<u>391,483</u>	<u>30,389</u>
	157,200	157,200
\$ 17,000	18,300	\$ 1,300
	336,523	
	<u>\$187,925</u>	

advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned major Federal financial assistance program which is identified in the accompanying Schedule of Federal Financial Assistance. 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 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.

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

Conrad Sebastian & Fisher
Conrad, Sebastian & Fisher, LLP

Opelousas, Louisiana
March 4, 1997