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DISTRICT ATTORNEY OF THE PARISHES  
JUDICIAL DISTRICT  
St. John the Baptist Parish  
Edgard, Louisiana  
Component Unit: Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the elected, or reviewed, judge 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: 01, 20 1987

KEITH J. BOVIERA  
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT**

Honorable John M. Crum, Jr.  
District Attorney of the Fourteenth Judicial District  
& Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the accompanying component unit financial statements of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, as of and for the year ended December 31, 1998, as listed in the table of contents. These component unit financial statements are the responsibility of the management of District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, Audits of State and Local Governments. These standards and OMB Circular A-135 require that I plan and perform the audit to obtain reasonable assurance about whether the 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 component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my 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 Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, as of December 31, 1998, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 12, 1997 on my consideration of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana's internal control structure and a report dated May 12, 1997 on his compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining and individual fund financial statements and schedule, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana. This information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Keith J. Rowins  
Certified Public Accountant

May 12, 1991

## COMPONENT UNIT FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE PORTLAND JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1994**

	Governmental		Account Groups	
	General Fund	Special Account	General Fixed Assets	General Long-Term Debt
<b>ASSETS</b>				
Cash and cash equivalents (Note E)	\$106,113	\$30,947	-	-
Revenues receivable:				
Intergovernmental - Com-				
missions on firms, etc.	11,775	13,228	-	-
Gas from IV-D fund (Note I)	44,832	-	-	-
Office furnishings and equipment (Note C)	-	-	\$193,864	-
Amount to be provided for payment of capital lease payable (Note E)	-----	-----	-----	\$667
<b>TOTAL ASSETS</b>	<b>\$162,920</b>	<b>\$44,175</b>	<b>\$193,864</b>	<b>\$667</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Salaries, related benefits and payroll taxes payable	\$20,784	-	-	-
Accounts payable	-	\$13,228	-	-
Lease payable (Note E)	-	-	-	\$667
Due to General Fund (Note I)	-----	\$4,022	-----	-
<b>Total Liabilities</b>	<b>\$20,784</b>	<b>\$17,250</b>	<b>-</b>	<b>\$667</b>
<b>Fund Equity:</b>				
Investment in general fixed assets	-----	-----	\$193,864	-
Fund Balance:				
Reserved	-	1,964	-	-
Unreserved - undesignated	132,128	23,683	-----	-
<b>Total Fund Balance</b>	<b>132,128</b>	<b>25,647</b>	<b>-</b>	<b>-</b>
<b>Total Fund Equity</b>	<b>132,128</b>	<b>27,611</b>	<b>193,864</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$162,920</b>	<b>\$41,861</b>	<b>\$193,864</b>	<b>\$667</b>

The accompanying notes are an integral part of this statement.

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**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combined Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - All Governmental Fund Types**  
**For the Year Ended December 31, 1996**

	<u>Governmental</u>		<u>Total</u>
	<u>General</u>	<u>Special</u>	
	<u>Fund</u>	<u>Revenues</u>	<u>(Memorandum</u>
			<u>Only)</u>
<b>Revenues</b>			
Commissions on fines & forfeitures	\$178,087	-	\$178,087
Collection fees on worthless checks	-	\$22,875	22,875
Collection of forfeitures	-	11,996	11,996
Intergovernmental revenues:			
Grant - Louisiana Department of			
Health & Human Resources	-	168,996	168,996
St. John Parish Criminal Court Fund	43,835	-	43,835
St. John Parish General Fund	193,655	-	193,655
48th Judicial District Expense Fund	306	-	306
Victim's Assistance Coordinator Fund	6,142	-	6,142
St. John Parish School Board	-	79,572	79,572
Pre-Trial Diversion Program	-	4,365	4,365
Interest earnings	8,526	260	8,786
Other	8,846	800	9,646
Total Revenues	<u>143,516</u>	<u>292,656</u>	<u>436,172</u>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	207,475	258,097	465,572
Continuing education and travel	18,842	6,049	24,891
Office supplies and maintenance	8,339	6,089	14,428
Insurance	32,059	-	32,059
Professional fees and services	7,599	-	7,599
Capital outlay	52,385	-	52,385
rent, utilities and telephone	38,992	11,379	50,371
payments of forfeitures	-	7,848	7,848
Debt service	1,692	-	1,692
Other	1,592	1,088	2,680
Total Expenditures	<u>387,722</u>	<u>292,511</u>	<u>680,233</u>
(Deficiency) of Revenues over Expenditures	<u>(244,206)</u>	<u>10,145</u>	<u>(234,061)</u>
<b>Other Financing Sources (Uses)</b>			
Transfer in from Forfeiture Account	3,328	-	3,328
Transfer out to General Fund	-	(3,328)	(3,328)
Total Other Financing Sources (Uses)	<u>3,328</u>	<u>(3,328)</u>	<u>0</u>
(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>(240,878)</u>	<u>6,817</u>	<u>(234,061)</u>
Fund Balance at Beginning of Year	<u>182,316</u>	<u>17,508</u>	<u>199,824</u>
Fund Balance at End of Year	<u>\$132,326</u>	<u>\$13,685</u>	<u>\$146,011</u>

The accompanying notes are an integral part of this statement.

**DEPARTMENT ATTORNEY OF THE FOURTEEN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combined Statement of Revenues, Expenditures and Charges**  
**in Fund Balances - All Governmental Fund Types -**  
**Budget (GRAP Basis) and Actual -**  
**For the Year Ended December 31, 1996**

	General Fund		Variance Favorable Unfavorable
	Budget	Actual	
<b>Revenues</b>			
Commissions on fines & forfeitures	\$195,980	\$179,897	\$16,083
Intergovernmental revenues	110,880	153,838	43,958
Interest earnings	550	5,355	4,805
Other	-	-6,638	-6,638
Total Revenues	307,410	333,458	26,048
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	202,800	203,475	15,675
Continuing education and travel	19,300	28,843	258
Office supplies and maintenance	9,700	9,298	402
Insurance	38,000	32,058	6,942
Professional fees and services	9,200	7,598	1,602
Capital outlay	26,000	53,385	(27,385)
Rent, utilities and telephone	37,000	38,972	1,972
Payments of forfeitures	-	-	-
Debt service	-	1,432	(1,432)
Other	1,720	3,923	2,203
Total Expenditures	344,720	367,773	(23,053)
(Deficiency) of Revenues over Expenditures	(37,310)	(34,315)	(3,995)
<b>Other Financing Sources (Uses)</b>			
Transfer in from Forfeiture Account	20,000	3,375	(24,475)
Transfer out to General Fund	-	-	-
Total Other Financing Sources (Uses)	20,000	3,375	(24,475)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	16,850	(28,603)	(45,453)
Fund Balance at Beginning of Year	182,725	182,725	-
Fund Balance at End of Year	\$199,575	\$154,122	\$45,453

The accompanying notes are an integral part of this statement.

Special Revenue Fund			Totals Memorandum Only		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$42,778	\$34,871	\$18,787	\$127,778	\$119,168	\$126,418
223,238	224,933	21,703	283,238	288,771	47,541
256	289	133	845	5,519	4,674
18,488	402	18,890	18,488	7,836	11,652
284,788	282,664	2,124	618,338	622,802	4,464
205,864	288,897	(83,033)	437,866	485,873	(48,007)
2,400	6,048	3,648	25,860	24,882	978
5,881	6,089	11,889	14,782	18,519	13,737
-	-	-	39,000	32,050	6,950
-	-	-	9,200	7,990	1,210
14,486	13,378	1,108	20,880	21,388	(508)
13,489	7,868	5,621	51,486	49,181	2,305
-	-	-	13,489	7,868	5,621
14,479	1,082	13,397	18,479	2,632	15,847
288,728	282,813	5,915	584,421	582,286	2,135
14,211	12,848	1,363	(16,082)	(26,788)	10,706
-	-	-	38,088	3,328	34,760
-	12,328	12,328	-	13,328	(13,328)
-	13,328	13,328	28,800	-	28,800
14,931	16,177	(1,246)	31,917	(28,786)	30,131
17,588	17,808	220	183,227	183,227	-
\$112,441	\$113,085	\$11,244	\$167,144	\$118,441	\$128,793

## NOTES TO THE FINANCIAL STATEMENTS

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**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1994

**INTRODUCTION**

As provided by Article V, Section 24 of the Louisiana Constitution of 1874, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The fourth judicial district encompasses the parish of St. John the Baptist, Louisiana.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation**

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

**2. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the St. John the Baptist Parish Council is the financial reporting entity for St. John the Baptist Parish. The financial reporting entity consists of (a) the primary government (St. John the Baptist Parish Council), (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 St. John the Baptist Parish Council 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

**DISTRICT ATTORNEY OF THE EASTERN JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1998

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. the ability of the parish council 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 parish council.
2. Organizations for which the parish council does not appoint a voting majority, but are financially dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Even though the district attorney is an independently elected official, and is legally separate from the parish council, the exclusion from the parish council's financial statements would cause the parish council's financial statements to be misleading or incomplete. Also, the district attorney is financially dependent on the parish council because the parish council transfers to the district attorney 12 per cent of the fines collected and bonds forfeited, which represents statutorily mandated financial support. The substance of the relationship between the district attorney and the parish council is that the parish council has approval authority over the district attorney's capital budget. Because of these reasons, the district attorney is determined to be a component unit of the St. John the Baptist Parish Council.

**3. Fund Accounting**

The district attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

segregating transactions relating to certain government functions and 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. The governmental funds of the district attorney are the General Fund and the Special Revenue Funds, and are described as follows:

**a. General Fund**

The General Fund is used to account for all financial resources except those accounted for in the Special Revenue Funds. The General Fund was established in compliance with Louisiana Revised Statute 18:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office.

**b. Special Revenue Funds**

The following Special Revenue Funds are used to account for the collection and disbursement of earmarked monies:

**Title IV-D Fund --**

The Title IV-D Fund was established in July 1986 and consists of incentive payments and reimbursements grants from the Louisiana 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. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. A separate bank account is used to account for this fund's activities.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Worthless Check Collection Fee Fund --

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 18:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney. A separate bank account is used to account for this fund's activities.

School Board Account Fund --

The school board account was established to account for the receipt and disbursement of funds for the performance of legal services for the St. John the Baptist Parish School Board. A separate bank account is used to account for this fund's activities.

Special Pay Fund --

The Special Pay Fund was established to account for the receipt and disbursement of funds for the performance of special services provided to third parties. In 1996, the district attorney used the Special Pay Fund to account for the activities of the Pre-Trial Diversion Program. This program's revenue comes from a fee paid by first-time offenders to the district attorney. A separate bank account is used to account for this fund's activities.

Forfeiture Account Fund --

The Louisiana State legislature passed the Bail Reform Act of 1993. This act established that bond forfeiture proceeds are to be collected by the St. John the Baptist Sheriff and disbursed by the District Attorney with amounts allocated by percentages predetermined by the Act. Also, the monies and assets seized during the course of a criminal arrest shall be held in this fund until authorized by the court to distribute the monies as required by law.



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Fixed Assets**

Fixed assets purchased from the governmental funds are accounted for in the General Fixed Assets Account Group. Fixed assets are stated at historical cost or estimated fair market value. The estimates were arrived at using comparable prices of similar items purchased during that time period. Estimates make up an immaterial amount of total fixed assets. Purchases of general fixed assets are recorded as expenditures at the time of purchase. Depreciation is not computed on fixed assets since this is only a memorandum account to provide in one record the organization's fixed assets.

The district attorney only owns fixed assets he purchases out of the funds of the district attorney's office. All other fixed assets, which are purchased from the funds of the St. John the Baptist Parish General Fund or the St. John the Baptist Parish Criminal Court Fund, are reported in their general fixed assets account groups, and are not owned by the district attorney.

**5. Basis of Accounting**

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

Revenues (General Fund) --  
 Commissions on fines and forfeitures are recorded in the year they are collected by the tax collector.

Intergovernmental revenues (General Fund) --  
 Include monies received from the St. John the Baptist Parish Criminal Court Fund, the St. John the Baptist Parish General Fund, the Fortieth Judicial District - Judicial Expense Fund and the Victim's Assistance Coordinator Fund in St. John the Baptist Parish.

**DISTRICT ATTORNEY OF THE PORTLAND JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
**Notes to the Financial Statements**  
 December 31, 1994

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Intergovernmental revenues (Special Revenue Funds) -- Includes monies received from a grant from the Louisiana Department of Health & Human Resources (Title IV-D), the St. John the Baptist Parish School Board (School Board Account), and the South Louisiana Port Commission, the St. John the Baptist Parish General Fund and Pre-Trial Diversion Program (Special Pay Fund).

Interest revenue is recorded in the year in which it is earned.

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.

**6. Budgets**

The district attorney prepared budgets for the General Fund and Special Revenue Funds for 1994. All budgets were advertised and made available for public inspection at the district attorney's office in Edgard, Louisiana on December 14, 1994, and adopted on December 28, 1994. Budgets for the General Fund and the Special Revenue Funds were amended and adopted on December 16, 1994. All budgets were prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

**7. Encumbrances**

Encumbrance accounting is not utilized due to the nature of operations and the ability of management to monitor budgeted expenditures on a timely basis.

**8. Cash and Cash Equivalents**

Cash includes amounts in interest and noninterest bearing demand deposits. Cash equivalents include amounts in time deposits. Under state law, the district attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1994**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Compensated Absences**

The district attorney has the following vacation and sick leave policies:

**Vacation Leave --**

Full-time clerical employees earn ten days of vacation leave and one additional day for every two years of service up to a three week maximum. Vacation leave must be taken within the year it is earned or it is forfeited. Upon retirement, resignation or termination an employee is not paid for unused vacation leave which was earned during the year.

**Sick Leave --**

Full-time clerical employees earn ten days of sick leave per year which may accumulate. Female employees are also allowed six weeks of maternity leave. Upon retirement, resignation or termination an employee is not paid for accumulated and unused sick leave which was earned during the year.

At December 31, 1994, there were no accumulated leave benefits required to be reported in accordance with GASB Codification Section 640.

**10. Long-Term Obligations**

Long-term obligations of the General Fund are accounted for in the General Long-Term Debt Account Group. The only long-term obligation at December 31, 1994, was for a capital lease, as described in Note E to the financial statements.

**11. Fund Balance**

The Fund Balance of the Special Revenue Fund titled, "Forfeiture Account," was reserved for amounts which will ultimately be paid to various governmental entities in accordance with state law. These funds are not appropriate for expenditure by the district attorney.

**12. Total Columns on Combined Statements**

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

**DISTRICT ATTORNEY OF THE FOURTEH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1996**

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 1996, the carrying amounts (book balances) of all cash and cash equivalents of the district attorney totaled \$136,460, and are listed as follows:

Interest bearing demand deposits	\$32,408
Noninterest bearing demand deposits	18,752
Time deposits	<u>85,300</u>
<b>Total</b>	<b><u>\$136,460</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district attorney had \$178,450 in deposits (collected bank balances). These deposits are secured from risk by \$160,878 of federal deposit insurance and \$10,878 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GNCA Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1227 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE C - CHANGES IN GENERAL FIXED ASSETS**

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

Balance, January 1, 1996	\$143,018
Additions	58,178
Deductions	<u>(122)</u>
Balance, December 31, 1996	<b><u>\$199,074</u></b>

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1998**

**NOTE D - PENSION PLAN**

Employees of the district attorney are covered under two retirement plans as follows:

**1. Louisiana District Attorneys Retirement System**

**Plan Description** -- The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple employer (cost-sharing), public employee retirement system controlled and 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 60 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, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 15 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 65, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of creditable service may retire at age 65 with a 3 percent benefit reduction for each year below age 65. In addition, any member with at least 10 years of creditable service may retire at age 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 their membership service, not to exceed 100 percent of their average final compensation.

For members who joined the System after July 1, 1990, 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 60 and have 15 years of service credit, are age 65 and have 14 years of service credit, or have 10 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 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1996**

**NOTE D - PENSION PLAN (CONTINUED)**

**Funding Policy** -- Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney, as their employee, is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:553, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The district attorney's (employer) contributions to the System for the years ended December 31, 1994, 1995 and 1996 were \$4,387, \$4,990 and \$1,456, respectively, and these amounts equaled the required contributions for each of those years.

**II. Parochial Employees Retirement System of Louisiana**

**Plan Description** -- All other employees of the district attorney are members of the Parochial Employees Retirement System of Louisiana (PERS), a cost-sharing, multiple-employer defined pension benefit plan administered by a separate board of trustees. PERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

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 PERS. 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 credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1988, the benefit is equal to one percent of the final-average salary plus \$24 for each year of supplemental plan

DEPARTMENT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1994

NOTE D - PENSION PLAN (CONTINUED)

only service earned prior to January 1, 1988. 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 benefit accrued to their date of termination. PERB also provides death and disability benefits. Benefits are established by state statute.

PERB issues an annual publicly available financial report that includes financial statements and required supplementary information for PERB. The report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504)928-1361.

Funding Policy -- Under plan A, members of PERB are required to contribute 8.5% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 1994 is 7.25% of annual covered payroll. Contributions to PERB also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The district attorney's (employer) contributions to PERB under Plan A for the year's ended December 31, 1994, 1993 and 1994, were \$26,074, \$17,199 and \$20,150, respectively, and these amounts equalled the required contributions for each of those years.

**DISTRICT ATTORNEY OF THE FORTIFTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1998**

**NOTE E - LEASES**

**Capital Lease**

The district attorney records items under capital leases as assets and obligations in the accompanying financial statements. On April 20, 1993, the district attorney entered into a lease purchase agreement for a telephone system for 60 months at \$116 per month. Lease payments totaling \$1,632 were recorded in 1998. Future minimum lease payments, together with the present value of the net minimum lease payments are as follows:

Year Ended	Amount
December 31, 1997	\$ 681
Total	\$ 681

**Operating Leases**

The district attorney leases office space, under several separate operating leases as follows: (1) property located at 1187 1/2 Main Street, LaPlace, 72 month lease, beginning January 1, 1991, at \$400 per month; (2) property located at 317 West Fifth Street, LaPlace, 66 month lease, beginning June 10, 1991, at \$480 per month; (3) property located at 494 West Fifth Street, LaPlace, month to month, beginning February 1, 1992, at \$1,000 per month; (4) copy machine on a month to month lease, beginning July 1, 1994, at \$60 per month; (5) three 1994 cars, each has a separate 36 month lease term, at \$260 per month, beginning March 9, 1994.

The minimum annual commitments under all noncancelable operating leases are as follows:

Year Ended	Amount
December 31, 1997	\$ 8,840
Total	\$ 8,840



**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 1986**

**NOTE F - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid from the criminal court funds, the parish government, or directly by the state.

**NOTE G - LITIGATION**

The district attorney is not involved in any litigation at December 31, 1986, which could have a material effect on the financial statements.

**NOTE H - FEDERAL FINANCIAL ASSISTANCE PROGRAM**

During 1986, the district attorney participated in the Title XX-B program administered by the United States Department of Health and Human Services, Catalog of Federal Domestic Assistance Number 13.783. 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 year ended December 31, 1986, the District Attorney of the Fourteenth Judicial District expended \$97,782 and \$88,908 in reimbursement and incentive payments, respectively. Revenue received from the state totaled \$118,097 and \$86,888 for reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the district attorney and the 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 a review or audit by the federal grantor agency.

The district attorney received a salary from incentive payments in 1986 totaling \$30,880. Also, taxes and retirement contributions which are related to the district attorney's salary were paid from incentive payments totaling \$3,093.

DISTRICT ATTORNEY OF THE PORTIERS JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1996

NOTE 1 - INTERFUND ASSETS AND LIABILITIES

Due From/To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund - Title IV-D	\$44,032

NOTE 2 - DEFICIT FUND BALANCE

The deficit fund balance at December 31, 1996 of \$11,522 in the Title IV-D Special Revenue Fund will be funded by transfers in from the General Fund.

COMBINED AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Balance Sheet - General Fund  
 December 31, 1994

**ASSETS**

Cash and cash equivalents	
State 80	\$106,113
Revenues receivable:	
Intergovernmental - commissions on fines, etc.	11,775
Due from 19-b fund (more 1)	<u>44,832</u>
<b>TOTAL ASSETS</b>	<b>\$162,720</b>

**LIABILITIES AND FUND EQUITY**

Liabilities:

Salaries, related benefits and payroll taxes payable	423,134
<b>Total Liabilities</b>	<b>423,134</b>

Fund Equity:

Fund Balance:	
Unreserved - undesignated	132,126
<b>Total Fund Balance</b>	<b>132,126</b>
<b>Total Fund Equity</b>	<b>132,126</b>

<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$162,720</b>
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The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Charges**  
**in Fund Balances - Budget (GRAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1996**

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues</b>			
Commissions on fines & forfeitures	226,800	219,697	(7,103)
Intra-governmental revenues	138,800	133,838	(4,962)
Interest earnings	880	8,298	7,418
Other	-	8,688	8,688
<b>Total Revenues</b>	<b>365,480</b>	<b>360,521</b>	<b>(4,959)</b>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	282,000	287,475	5,475
Continuing education and travel	19,108	18,842	(266)
Office supplies and maintenance	9,708	9,220	(488)
Insurance	18,000	12,850	(5,150)
Professional fees and services	9,200	7,590	(1,610)
Capital outlay	25,000	21,380	(3,620)
rent, utilities and telephone	17,000	15,972	(1,028)
Payments of forfeitures	-	-	-
debt service	-	1,832	(1,832)
Other	3,380	3,592	212
<b>Total Expenditures</b>	<b>348,388</b>	<b>362,772</b>	<b>14,384</b>
(deficiency) of Revenues over Expenditures	<u>117,092</u>	<u>127,749</u>	<u>10,657</u>
<b>Other Financing Sources (Uses)</b>			
transfer in from Forfeiture Account	28,000	3,328	(24,672)
transfer out to General Fund	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>28,000</b>	<b>3,328</b>	<b>(24,672)</b>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	145,092	131,077	(14,015)
Fund Balance at Beginning of Year	152,325	152,325	-
Fund Balance at End of Year	<u>297,417</u>	<u>283,402</u>	<u>(14,015)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Combining Balance Sheet - Special Revenue Funds  
 December 31, 1996

	Title IV-B	Northless Check Collection Fee	School Board
<b>ASSETS</b>			
Cash and cash equivalents (Note H)	\$12,760	\$7,555	138
Revenues receivable: Intergovernmental - commissions on fines, etc.	-	-	13,228
<b>TOTAL ASSETS</b>	<b>\$12,760</b>	<b>\$7,555</b>	<b>\$13,366</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
accounts payable due to General Fund (Note I)	\$44,922	-	\$43,190
<b>Total Liabilities</b>	<b>44,922</b>	<b>-</b>	<b>43,228</b>
Fund Equity:			
Fund Balance (Deficit):			
Reserved	-	-	-
Unreserved - undesignated	131,322	92,555	30
<b>Total Fund Balance (Deficit)</b> (Note J)	<b>131,322</b>	<b>92,555</b>	<b>30</b>
<b>Total Fund Equity</b>	<b>131,322</b>	<b>92,555</b>	<b>30</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$13,300</b>	<b>\$7,555</b>	<b>\$13,366</b>

The accompanying notes are an integral part of this statement.

<u>Special Fee</u>	<u>Forfeiture Account</u>	<u>Total Memorandum Only</u>
48,700	41,354	639,347
-	-	11,328
<u>48,700</u>	<u>41,354</u>	<u>643,575</u>
-	-	613,328
-	-	<u>88,032</u>
-	-	53,269
-	41,354	1,354
<u>48,700</u>	-	<u>115,039</u>
8,700	1,358	112,689
8,700	1,358	112,689
<u>48,700</u>	<u>41,354</u>	<u>643,575</u>

**DISTRICT ATTORNEY OF THE WESTERN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Special Revenue Funds**  
**For the Year Ended December 31, 1996**

	Title IV-D	Western Check Collection Fee
<b>Revenues</b>		
Collection fees on worthless checks	-	\$22,816
Collection of forfeitures	-	-
Intergovernmental revenues:		
Grant - Louisiana Department of		
Health & Human Resources	\$128,756	-
St. John Parish School Board	-	-
North La. Port Commission	-	-
Interest earnings	50	-
Other	-	-
Total Revenues	128,756	22,816
<b>Expenditures</b>		
Salaries, related benefits and payroll taxes	147,844	27,861
Continuing education and travel	6,840	-
Office supplies and maintenance	4,513	1,867
Capital outlay	-	-
Rent, utilities and telephone	18,379	-
Payments of forfeitures	-	-
Other	157	462
Total Expenditures	177,633	29,130
Excess (Deficiency) of Revenues over Expenditures	(4,877)	(7,314)
<b>Other Financing Uses</b>		
Transfer out to General Fund	-	-
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(4,877)	(7,314)
Fund Balance at Beginning of Year	129,729	24,500
Fund Balance at End of Year	\$124,852	\$17,186

The accompanying notes are an integral part of this statement.



<u>School Board</u>	<u>Special Day</u>	<u>Forfeiture Account</u>	<u>Total (Memorandum Only)</u>
-	-	-	522,875
-	-	812,198	11,198
-	-	-	188,596
\$79,572	-	-	79,572
-	96,368	-	4,388
-	-	210	200
<u>      </u>	<u>  400</u>	<u>      </u>	<u>  400</u>
79,572	96,768	11,408	200,664
79,572	3,800	-	208,897
-	21	-	8,840
-	-	188	8,889
-	-	-	-
-	-	-	13,319
-	-	7,848	7,848
<u>  21</u>	<u>  400</u>	<u>      </u>	<u>  3,880</u>
79,593	4,221	8,026	232,512
1211	1,744	3,388	12,048
<u>      </u>	<u>      </u>	<u>10,328</u>	<u>12,328</u>
230	3,744	52	(4,177)
<u>  58</u>	<u>3,808</u>	<u>1,302</u>	<u>12,808</u>
\$ <u>  112</u>	\$ <u>  8,700</u>	\$ <u>11,380</u>	\$ <u>112,602</u>

**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Charges**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**Title IV-D**  
**For the Year Ended December 31, 1996**

	Budget	Actual	Variance Favorable (Deficit)
<b>Revenues</b>			
Intergovernmental revenue:			
Grant - Louisiana Department of Health and Human Resources	\$175,000	\$168,950	\$6,050
Interest earnings	_____85	_____50	_____35
<b>Total Revenues</b>	<b>175,085</b>	<b>169,000</b>	<b>\$6,085</b>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	150,625	149,864	\$761
Continuing education and travel	8,400	8,840	(440)
Office supplies and maintenance	3,825	4,813	(988)
Insurance	-	-	-
Capital outlay	-	-	-
Rent, utilities and telephone	14,490	13,379	\$1,111
Other	_____322	_____257	_____65
<b>Total Expenditures</b>	<b>177,640</b>	<b>177,353</b>	<b>\$307</b>
(Deficiency) of Revenues over Expenditures	(18)	(1,407)	\$1,389
Fund Balance at Beginning of Year	128,325	128,325	-
Fund Balance at End of Year	<u>\$122,343</u>	<u>\$121,248</u>	<u>\$1,095</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE PORTLAND JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**Worthless Check Collection Fee**  
**For the Year Ended December 31, 1996**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Collection fees on worthless checks	222,476	222,475	\$42,601
Other	18,323	-	(18,323)
Total Revenues	240,800	222,475	(28,325)
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	39,269	39,661	5,407
Office supplies and maintenance	1,800	1,897	1897
Other	12,641	1,462	(13,179)
Total Expenditures	53,710	42,920	10,790
(Deficiency) of Revenues over Expenditures	(4,420)	(7,345)	(2,925)
Fund Balance at Beginning of Year	14,922	14,922	-
Fund Balance at End of Year	\$10,428	\$7,532	\$12,396

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (GNAP Basis) and Actual**  
**School Board**  
**For the Year Ended December 31, 1996**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental revenues:			
St. John the Baptist Parish			
School Board	\$42,610	\$28,522	\$14,088
Total Revenues	\$2,820	28,522	25,702
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	49,630	39,673	(10,040)
Other	____25	____33	____8
Total Expenditures	\$1,655	39,833	(38,178)
Excess (Deficiency) of Revenues over Expenditures	(25)	(111)	86
Fund Balance at Beginning of Year	18	18	-
Fund Balance at End of Year	\$14	\$7	\$7

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE EASTERN JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**Special Pay**  
**For the Year Ended December 31, 1996**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental revenue:			
Pre-Trial Diversion Program	\$3,813	\$6,766	\$2,953
Other	—882	—400	—1,282
Total Revenues	<u>2,931</u>	<u>6,366</u>	<u>3,435</u>
<b>Expenditures</b>			
Salaries, related benefits and payroll taxes	4,329	3,688	741
Office supplies and maintenance	26	23	3
Other	—432	—880	—1,312
Total Expenditures	<u>3,823</u>	<u>3,591</u>	<u>232</u>
Excess (Deficiency) of Revenues over Expenditures	(892)	2,775	3,667
Fund Balance at Beginning of Year	\$1,258	\$1,258	—
Fund Balance at End of Year	<u>\$3,403</u>	<u>\$4,033</u>	<u>\$6,335</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE PORTLAND JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (GPAP Basis) and Actual**  
**Forfeiture Account**  
**for the Year ended December 31, 1994**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Collection of forfeitures	\$13,400	\$11,194	\$(2,206)
Interest earnings	— 200	— 210	— 10
<b>Total Revenues</b>	<b>13,700</b>	<b>11,804</b>	<b>(1,896)</b>
<b>Expenditures</b>			
Payments of forfeitures	13,489	7,840	5,649
office supplies and maintenance	— 163	— 350	— 187
<b>Total Expenditures</b>	<b>13,652</b>	<b>8,620</b>	<b>5,032</b>
<b>Excess of Revenues over Expenditures</b>	<b>89</b>	<b>3,184</b>	<b>3,293</b>
<b>Other Financial Uses</b>			
Transfer out to General Fund	—	(1,300)	(1,300)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Uses</b>	<b>89</b>	<b>22</b>	<b>(67)</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,302</b>	<b>1,302</b>	<b>—</b>
<b>Fund Balance at End of Year</b>	<b>\$1,391</b>	<b>\$1,324</b>	<b>\$67</b>

The accompanying notes are an integral part of this statement.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

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

Honorable John M. Cron, Jr.

District Attorney of the Eastern Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Eastern Judicial District, St. John the Baptist Parish, Louisiana, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 12, 1997.

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

The District Attorney of the Eastern Judicial District, St. John the Baptist Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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 internal control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.



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

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted that, as a material weakness, the size of the District Attorney of the Eastern Judicial District, St. John the Baptist Parish's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the District Attorney of the Eastern Judicial District, St. John the Baptist Parish for the year ended December 31, 1996.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for

any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Scovira  
Certified Public Accountant

May 12, 1997

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

Honorable John M. Crum, Jr.

District Attorney of the Fourth Judicial District,  
 A Component Unit of the St. John the Baptist Parish Council,  
 St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fourth Judicial District, St. John the Baptist Parish, Louisiana, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 12, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the District Attorney of the Fourth Judicial District, St. John the Baptist Parish complied with laws and regulations, noncompliance with which would be material to a nonmajor federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1996, I considered the District Attorney of the Fourth Judicial District, St. John the Baptist Parish's, internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the component unit financial statements in a separate report dated May 12, 1997.

The management of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, 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 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. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

#### Internal Controls

- \* Budgeting/budget reporting
- \* Cash
- \* Revenues, receivables and receipts
- \* Expenditures, accounts payable and disbursements
- \* Grant and similar programs

#### Administrative Controls

##### General:

- \* Political activity
- \* Civil rights
- \* Federal financial reports
- \* Allowable costs/cost principles
- \* Drug-free workplace

##### Specific:

- \* Eligibility
- \* Types of services
- \* Matching, level of effort or earmarking
- \* Reporting

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

During the year ended December 31, 1996, the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, had no major federal financial assistance programs and he expended 100% of his total federal financial assistance received, under its only nonmajor federal financial assistance program (Title IV-D) with the United States Department of Health and Human Services.

I 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 I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

In my consideration of the internal control structure, I noted that as a material weakness, the limited accounting staff of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the district attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the use of management, the State of Louisiana Legislative Auditor and the federal audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Keith J. Sowers  
Certified Public Accountant

May 11, 1997

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Honorable John H. Crum, Jr.  
District Attorney of the Fourteenth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 13, 1997.

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

Compliance with laws, regulations and contracts applicable to the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish is the responsibility of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Although not material to the financial statements, the results of my tests indicate the following instances of noncompliance:

Finding

The General Fund's and School Board - Special Revenue Fund's total actual expenditures exceeded total budgeted expenditures by more than five percent. The following Special Revenue Funds had total actual revenues falling short of total budgeted revenues by more than five percent; Worthless Check and Forfeiture Account.

The Title IV-D Special Revenue Fund's actual fund balance exceeded estimated fund balance by more than five percent. This was due to the shortage of funds available in this Special Revenue Fund.

Management's Response

In the future, all budgets will be amended as required by Louisiana Revised Statutes, and sufficient funds will be transferred from the General Fund to cover any shortfalls in any of the Special Revenue Funds, as necessary.

I considered these instances of noncompliance in forming my opinion on whether the component unit financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles. This report does not affect my report dated May 12, 1997, on these financial statements.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rowira  
Certified Public Accountant

May 12, 1997



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

Honorable John M. Crow, Jr.,  
 District Attorney of the Fourteenth Judicial District  
 A Component Unit of the St. John the Baptist Parish Council  
 St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 12, 1997.

I have applied procedures to test the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, compliance with the following requirements applicable to each of its federal financial assistance programs, the nonmajor programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996:

- \* Political activity
- \* Civil rights
- \* Cash management
- \* Federal financial reports
- \* Drug-free workplace

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the

requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Fourth Judicial District, St. John the Baptist Parish, Louisiana, had not complied, in all material respects with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended solely for the use of management, the State of Louisiana Legislative Auditor and the Federal audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Keith J. Savira  
Certified Public Accountant

May 12, 1997

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

Honorable John M. Crum, Jr.

District Attorney of the Fourteenth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 13, 1997.

In connection with my audit of the component unit financial statements of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, and with my consideration of the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fourteenth Judicial District, St. John the Baptist Parish, Louisiana, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With

respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended solely for the use of management, the State of Louisiana Legislative Auditor and the federal audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Keith J. Rovine  
Certified Public Accountant

May 12, 1997

KEITH J. ROWE  
REGISTERED PUBLIC ACCOUNTANT  
AND CERTIFIED PUBLIC  
ACCOUNTANT  
MEMBER, LOUISIANA SOCIETY OF  
CERTIFIED CPAs

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INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION -  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable John M. Cram, Jr.  
District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 13, 1997.

These component unit financial statements are the responsibility of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Standards of State and Local Governments. These standards and OMB Circular A-133 require that I 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, 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 my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



KEITH J. KOVLER  
Certified Public Accountant

May 12, 1997

MEMBER ADDRESS OF THE PORTIEN JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1996

Federal Granting Agency: <u>Grant Program</u>	Federal Project <u>Number</u>	Federal Catalog <u>Number</u>	Total Project <u>Budget</u>	<u>Federal</u>  Budget
Department of Health and Human Services	13.783	13.783	•	•

- The Title IV-D program expenditures are budgeted for the fiscal year ended June 30, of each year. The financial statement expenditure amounts are reported for the year ended December 31, of each year. Therefore, an accurate budget to actual comparison cannot be made of this fund's activity.

<u>Financial Assistance</u>			Total	Total
Provided Through 12-31-78	Received in 1986 Cash Basis	From Incep- tion to 12-31-86	Expenditures for Year Ended Dec. 31, 1986	Expenditures Inception to Dec. 31, 1986
\$1,532,585	\$168,505	\$1,341,586	\$156,640	\$1,359,523



DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Notes to Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1996

Note 1 - SCOPE OF AUDIT

The federal grant indicated above represents the only grant in which the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, participates. The Louisiana Department of Health and Human Resources is the cognizant agency for this audit.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. The Title IV-D program expenditures are budgeted for the fiscal year ended June 30, of each year. The financial statement expenditure amounts are reported for the year ended December 31, of each year. Therefore, an accurate budget to actual comparison cannot be made of this fund's activity. Total expenditures are stated as total program costs for the year ended December 31, 1996, and as cumulative program costs incurred from inception to December 31, 1996. Federal financial assistance provided through December 31, 1996, represents amounts earned and received under the grant agreement on the modified accrual basis of accounting.

The United States Department of Health and Human Services is committed to providing cost-sharing funds equivalent to 66% of total expenditures budgeted and deemed acceptable within the provisions of the grant documents. The district attorney's portion was 34% as of December 31, 1996.