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DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana

Component Unit Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended December 31, 1985

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

Release Date: 7-27-96

DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana

Component Unit Financial Statements  
and Independent Auditors' Report  
As of and for the Year Ended December 31, 1999

With Supplemental Information Schedules

TABLE OF CONTENTS

	PAGE
<b>INTRODUCTORY SECTION</b>	
Title Page	
Table of Contents	
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report	1
Combined Balance Sheet-All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Governmental Fund Types	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual-All Governmental Fund Types	4
Notes to the Financial Statements	5-18
<b>SUPPLEMENTAL INFORMATION SCHEDULES</b>	
Combining Balance Sheet-Special Revenue Funds	21
Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Special Revenue Funds	22
<b>OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS</b>	
Independent Auditors' Report on Internal Control Structure in Accordance with Government Auditing Standards	24-25
Independent Auditors' Report on the Internal Control Structure in Accordance with OMB Circular A-128	26-28

DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana

Component Unit Financial Statements  
and Independent Auditors' Report  
As of and For the Year Ended December 31, 1995

With Supplemental Information Schedules

TABLE OF CONTENTS

	PAGE
Independent Auditors' Report on Compliance in Accordance with Government Auditing Standards	19
Independent Auditors' Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	20
Independent Auditors' Report on Schedule of Federal Financial Assistance	31
Schedule of Federal Financial Assistance	32
Schedule of Findings and Questioned Costs	33
An Auditors' Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Assistance Programs in Accordance with OMB Circular A-128 is not included because no transactions from nonmajor programs were selected for testing.	

**KRIELOW, GILLESPIE & CO.**

ACCOUNTANTS OF CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT**

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Irrigation, Louisiana

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-First Judicial District, as of and for the year ended December 31, 1995, as listed in the table of contents. These component unit financial statements are the responsibility of the District Attorney of the Thirty-First Judicial District, management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Swifts of State and Local Governments*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Thirty-First Judicial District, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

*Krielow, Gillespie & Co.*  
Certified Public Accountants

Irrigation, Louisiana  
June 21, 1996

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
*Bonnyville, Louisiana*

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
*As of December 31, 1995*

	Governmental Funds		Fiduciary Fund- Agency Fund	Account Group- General Fund Agency	Total (Miscellaneous Data)
	General Fund	Special Revenue Funds			
<b>ASSETS AND OTHER DEBITS</b>					
<i>Assets:</i>					
Cash and cash equivalents	\$ 131,422	\$ 213,897	\$ 188,314	\$ -	\$ 533,633
Investments	80,000	-	-	-	80,000
Receivables:					
Due from other governments	58,078	12,799	-	-	70,877
Other	1,179	-	-	-	1,179
Property and equipment	-	-	-	181,891	181,891
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 270,679</b>	<b>\$ 246,696</b>	<b>\$ 188,314</b>	<b>\$ 181,891</b>	<b>\$ 887,576</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<i>Liabilities:</i>					
Accounts payable	\$ 1,400	\$ 1,640	\$ -	\$ -	\$ 3,040
Payroll deductions and withholdings payable	7,871	125	-	-	8,000
Due to other governments	54,317	3,564	-	-	57,881
Due to others	2,864	-	388,014	-	393,682
<b>Total Liabilities</b>	<b>\$ 67,452</b>	<b>\$ 5,329</b>	<b>\$ 388,014</b>	<b>\$ -</b>	<b>\$ 460,805</b>
<i>Equity and Other Credits:</i>					
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ 181,891	\$ 181,891
Fund balances - unreserved - undesignated	203,227	239,375	-	-	442,602
<b>Total Fund Equity and Other Credits</b>	<b>\$ 203,227</b>	<b>\$ 239,375</b>	<b>\$ -</b>	<b>\$ 181,891</b>	<b>\$ 624,503</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 270,679</b>	<b>\$ 246,696</b>	<b>\$ 188,314</b>	<b>\$ 181,891</b>	<b>\$ 887,576</b>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
*Monroe, Louisiana*

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES-ALL GOVERNMENTAL FUND TYPES**  
 Year Ended December 31, 2023

	<u>General Fund</u>	<u>Special Revenues</u>	<u>Total Governmental Units</u>
<b>REVENUES</b>			
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 333,342	\$ 136,871	\$ 470,213
Intergovernmental revenues:			
Federal	-	58,700	58,700
State	-	39,731	39,731
Parish police levy	204,180	-	204,180
Charges for services	5,980	1,779	7,759
Use of money and property	6,297	6,299	12,596
Other revenues	316	447	763
Total revenues	<u>\$ 606,015</u>	<u>\$ 242,857</u>	<u>\$ 848,872</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 171,248	\$ 50,719	\$ 221,967
Advertising, claim and subscriptions	4,519	30,694	35,213
Commodities	11	956	967
Communications	1,996	-	1,996
Repairs and maintenance	20,779	1,262	22,041
Professional services	230	4,189	4,419
Insurance	1,429	289	1,718
Office supplies	4,478	-	4,478
Operating supplies	36,644	742	37,386
Traavel and expenses	940	48,917	49,857
Other expenditures	18,217	1,650	19,867
Intergovernmental expenditures:			
Payments to Sheriff - LA 23	62,006	-	62,006
Distributions to other governmental entities	381,870	-	381,870
Grants to other governments	-	1,480	1,480
Total expenditures	<u>\$ 614,628</u>	<u>\$ 141,951</u>	<u>\$ 756,579</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 20,387</u>	<u>\$ 80,906</u>	<u>\$ 101,293</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$ 26,599	\$ -	\$ 26,599
Operating transfers out	-	( 26,599)	( 26,599)
Total other financing sources (uses)	<u>\$ 26,599</u>	<u>\$ ( 26,599)</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ 46,986</u>	<u>\$ 54,307</u>	<u>\$ 101,293</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>148,230</u>	<u>178,238</u>	<u>326,468</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 195,216</u>	<u>\$ 232,545</u>	<u>\$ 427,761</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
**Jennings, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES—BUDGET AND ACTUAL—ALL GOVERNMENTAL FUND TYPES**  
**Year ended December 31, 1999**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Disfavorable)	Budget	Actual	Variance Favorable (Disfavorable)
<b>REVENUES</b>						
Commissions on fines and forfeitures and fees for reflections of forfeiture checks	\$ 268,000	\$ 268,740	\$ 740	\$ 198,000	\$ 198,670	\$ 670
Intergovernmental Revenues						
Federal	-	-	-	24,500	24,700	200
State	-	-	-	20,000	21,700	1,700
Fiduciary/contingency	70,000	104,100	34,100	-	-	-
Charge for services	3,000	3,000	0	700	1,070	400
Use of money and property	-	4,000	4,000	500	4,000	3,500
Other revenues	3,000	200	(2,800)	233	800	567
Total revenues	<u>\$ 347,000</u>	<u>\$ 481,000</u>	<u>\$ 134,000</u>	<u>\$ 373,233</u>	<u>\$ 449,840</u>	<u>\$ 76,607</u>
<b>EXPENDITURES</b>						
Salaries and related benefits	\$ 175,000	\$ 175,000	\$ 0	\$ 60,000	\$ 57,700	\$ 2,300
Advertising, dues and subscription	3,000	4,571	1,571	10,000	11,654	1,654
Communications	500	11	(489)	1,000	800	200
Regular maintenance	2,500	3,000	500	100	-	(100)
Professional services	10,000	11,070	1,070	4,000	4,000	0
Insurance	5,000	100	(4,900)	4,000	4,000	0
Office supplies	5,000	1,070	(3,930)	2,000	200	(1,800)
Operating supplies	5,000	4,070	(930)	2,000	-	(2,000)
Travel and seminars	10,000	10,644	644	5,000	700	(4,300)
Other expenditures	4,000	500	(3,500)	10,000	10,000	0
Capital assets	4,000	4,000	0	5,000	1,000	(4,000)
Intergovernmental expenditures						
Distribution to other PLACES	70,000	8,000	(62,000)	-	-	-
Distribution to other governments	10,000	10,000	0	-	-	-
Local facilities	-	-	-	20,000	2,000	(18,000)
Grants to other governments	-	-	-	-	-	-
Total expenditures	<u>\$ 306,500</u>	<u>\$ 311,400</u>	<u>\$ 4,900</u>	<u>\$ 120,000</u>	<u>\$ 141,700</u>	<u>\$ 21,700</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	\$ 140,500	\$ 169,600	\$ 29,100	\$ 253,233	\$ 308,140	\$ 54,907
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	\$ 3,000	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	-	-	-	(1,000)	(2,000)	(1,000)
Total other financing sources (uses)	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ (1,000)</u>	<u>\$ (2,000)</u>	<u>\$ (1,000)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENSES AND OTHER USES</b>						
	<u>\$ 143,500</u>	<u>\$ 172,600</u>	<u>\$ 29,100</u>	<u>\$ 252,233</u>	<u>\$ 306,140</u>	<u>\$ 53,907</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	<u>\$ 18,700</u>	<u>\$ 18,700</u>	<u>\$ 0</u>	<u>\$ (70,700)</u>	<u>\$ (70,700)</u>	<u>\$ 0</u>
<b>FUND BALANCES AT END OF YEAR</b>						
	<u>\$ 162,200</u>	<u>\$ 191,300</u>	<u>\$ 29,100</u>	<u>\$ 181,533</u>	<u>\$ 235,440</u>	<u>\$ 53,907</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
*Jennings, Louisiana*

*Notes to the Financial Statements*  
As of and for the Year Ended December 31, 1993

**INTRODUCTION**

Under constitutional provisions and LSA-RS 15:371, the Office of the District Attorney is established within each judicial district. The district attorney serves a term of six years and takes office on the first day of January following the election.

As provided by LSA-RS 18:1, the district attorney represents the state in all civil actions, is in charge of every criminal prosecution by the state in his district, is the representative of the state before the grand juries in his district, and is the legal adviser to the grand juries. In addition, the district attorney can sit officially in the regular attorney and counsel for the police jury, the parish school board within the district, and all state boards or commissions dominated therein the members of which, in whole or in part, are elected by the people or appointed by the governor or other prescribed authority.

The jurisdiction of the District Attorney of the Thirty-First Judicial District is comprised of Jefferson Davis Parish and the office is located in the parish courthouse in the City of Jennings. The staff of the district attorney is made up of twelve employees including two assistant district attorneys and two investigators and seven clerical personnel.

**II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Jefferson Davis Parish Police Jury is the financial reporting entity for Jefferson Davis Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 Jefferson Davis Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Lafayette, Louisiana**

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1995

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the District Attorney is considered to be fiscally dependent on the police jury and exclusion of its data from the financial statements of the police jury would create misleading or incomplete financial statements, the District Attorney was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The district attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

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

**GENERAL FUND**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.15, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

*Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995*

**TITLE IV-D SPECIAL REVENUE FUND**

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursements grants from the Louisiana Department of Social Services, 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.

**WORTHLESS CHECK COLLECTION  
FEE SPECIAL REVENUE FUND**

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:13, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

**DRUG FORFEITURE SPECIAL REVENUE FUND**

The Drug Forfeiture Special Revenue Fund consists of 20% of the fines collected and bonds forfeited under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 as prescribed under LRS 40:2016. At the discretion of the district attorney these funds are put in this special revenue fund instead of the general fund as allowed by law. As provided by LRS 40:2016, these funds can be used for public purposes including, but not limited to use for prosecution, rewards, support and continuing legal education in furtherance of Chapter 26 of Title 48.

**DRUG ASSET SEIZURE AGENCY FUND**

The Drug Asset Seizure Agency Fund was established in compliance with Louisiana Revised Statute 40:2010, which provides that the proceeds of any sale and any monies forfeited or obtained by judgment or settlement under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 shall be deposited into a special trust fund until the court determines equitable distribution of these funds. This agency fund is custodial in nature (exerts equal abilities) and does not involve measurement of results of operations. The law provides that the district attorney shall administer expenditures from this fund in the following priority:

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

- For satisfaction of any bona fide security interest of lien.
- Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising, and court costs.
- The remaining funds are to be allocated 60% to the law enforcement agency or agencies making the seizure, 20% to the criminal court fund, and 20% to any district attorney's office that handles the forfeiture action for the state.

**PRE-TRIAL INTERVENTION SPECIAL REVENUE FUND**

The Pre-Trial Intervention Special Revenue Fund was established by the District Attorney to include the program revenues and expenditures. The program is a diversion program which is offered to selected non-violent offenders as an alternative to prosecution. Participants receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The revenues for this fund are derived from charges for services to participants and operating transfers from other funds of the District Attorney.

**D. BASIS OF ACCOUNTING**

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

**Revenues**

Intergovernmental revenues and fees, charges, and commissions on fines and forfeitures are recorded when the district attorney is notified to the funds.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available to the district attorney.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

**Other Financing Sources**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources and used in the accounting period in which the transfers occur. Proceeds from the sale of fixed assets and insurance proceeds received on damaged fixed assets are also accounted for as other financing sources and are recognized when received.

**E. BUDGET PRACTICES**

Pursuant to the Louisiana Local Government Budget Act (LSA-RS 49:1505 - 1514) the District Attorney is required to prepare an annual budget, have a public hearing, and make the budget available for public inspection no later than fifteen days prior to the beginning of each year. A summary of the budget is required to be published at least ten days prior to the date of the first public hearing.

The budget was prepared prior to December, 1994. The public hearing was held on December 10, 1994, and the budget was adopted on that date.

**F. ENCUMBRANCES**

The district attorney does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investment are stated at cost.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Approximately 4 per cent of fixed asset costs have been estimated.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1993

**I. COMPENSATED ABSENCES**

The district attorney has the following policy relating to vacation and sick leave:

**Vacations**

- Clerical personnel are granted ten working days per year for the first through fifth year of service; fifteen working days per year for the sixth through twelfth year; and twenty working days per year for service beyond twelve years. Primarily all of the clerical personnel's salaries are paid by the police jury's criminal court fund. This part of the vacation liability applies to the police jury and not the district attorney's office.
- All district attorneys and the administrative and investigative assistants are authorized ten working days per year for the first year of service, then fifteen working days per year for the second through tenth year of service; and twenty-five working days per year after ten years of service.
- Vacation time may be accumulated from year to year up to a maximum of three year's total, then it must be used or forfeited.

**Sick Leave**

- Each employee shall accrue sick leave at the rate of one day per month, the first five years, then one and a half days per month for all years thereafter. Accumulated sick leave cannot exceed 180 days. Employees cannot be paid for accrued sick leave when they resign, retire or are terminated.

The cost of accrued leave privileges, computed in accordance with GASB Codification Section 650, is recognized as a current year expenditure in the governmental funds when the leave is actually taken. As of December 31, 1993, the district attorney did not have adequate information available to allow for calculation of the accrued vacation liability. Therefore the financial statements do not contain a liability for unpaid vacation pay. The district attorney does not accrue a liability for reverting accumulating rights to receive sick pay benefits as allowed by GASB 650.611.

**J. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Intercal eliminations have not been made in the aggregation of this data.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

## 2. CASH AND CASH EQUIVALENTS

At December 31, 1995, the district attorney has cash and cash equivalents (book balances) totaling \$514,941, as follows:

Demand deposits	\$ 73,900
Interest-bearing demand deposits	188,514
Time deposits	<u>252,454</u>
Total Book Balances	<u>\$ 514,941</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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, 1995, the district attorney has \$611,512 in deposits (collected bank balances). These deposits are secured from right by \$422,431 of federal deposit insurance and \$189,081 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

## 3. INVESTMENTS

At December 31, 1995, the district attorney has investments totaling \$80,000 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Securities held by custodian bank	\$ 80,000	\$ 80,000

These investments were acquired under a repurchase agreement with Jeff Davis Bank & Trust Co. The investments are in the name of Jeff Davis Bank & Trust Co. and are held at Whitney National Bank of New Orleans, as custodian. Because the securities are not in the name of the district attorney and are not held by the district attorney or its agent, the securities are considered uncollateralized and unregistered, Category 3 in applying the credit risk of GASB Codification Section 158.364.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

**4. RECEIVABLES**

Accounts receivable at December 31, 1995, are as follows:

Class of Receivable	General Fund	Special Revenue Funds
<b>Due from other governments</b>		
Fines and forfeitures	\$ 10,471	\$ -0-
LACE program reimbursement	24,949	-0-
Title IV-D incentive payments	-0-	1,729
Title IV-D administrative payments	-0-	6,027
Drug control and systems improvement	-0-	5,043
Charges for services	258	-0-
Total	\$ 35,677	\$ 12,799
<b>Other:</b>		
Miscellaneous accounts	\$ 1,175	\$ -0-

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Deductions	Adjustments	Balance December 31, 1995
<b>Automobiles</b>	\$ 21,508	\$ 9,800	\$ 14,708	\$ -0-	\$ 26,600
<b>Improvements other than buildings</b>	30,080	-0-	-0-	-0-	30,080
<b>Equipment and fixtures</b>	112,811	5,392	-0-	-0-	118,203
Total	\$ 164,400	\$ 15,192	\$ 14,708	\$ -0-	\$ 184,882

**6. PENSION PLANS**

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 (PERS), 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

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**

Tombago, Louisiana

**Notes to the Financial Statements**

**As of and for the Year Ended December 31, 1985**

to participate in the System. For members who joined the System before July 1, 1978, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year before age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year before age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring before the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1978, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation.

The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 per cent of the ad valorem taxes collected throughout the state and severance sharing funds as appropriated by the legislature. The .2 per cent is the statutory set rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the system.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section P30.129.

**Year Ended December 31, 1985**

**District Attorney**

Total current-year payroll	<u>\$ 1,911,660</u>
Total current-year covered payroll	<u>\$ 145,420</u>



**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Baton Rouge, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

	Required By Statute		Actual		Actuarially Required	
	Per Cent.	Amount	Percent	Amount	Per Cent.	Amount
<b>Contributions:</b>						
Employers	7.00%	\$ 18,170	7.00%	\$ 18,170	7.00%	\$ 18,170
Employee	3.25%*	\$ 4,171	2.90%	\$ 4,024	2.62%	\$ 3,810
<b>Total</b>	<b>10.25%</b>	<b>\$ 22,341</b>	<b>9.90%</b>	<b>\$ 22,194</b>	<b>9.62%</b>	<b>\$ 21,980</b>

Per cent of employer's actuarially required contribution to all participating employees

\$69894

\* Beginning July 1, 1995.

Year Ended June 30, 1995

**Retirement System**

Net assets	\$ 67,593,800
Pension benefit obligation	( 67,539,259)
Assets in excess of pension benefit obligation	\$ 54,541

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated 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 FERS and employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995, comprehensive annual financial report. The District Attorney of the Thirty-First Judicial District does not guarantee the benefits granted by the System.

The district attorney pays for the employment of an additional investigator who is a member of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employer retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The additional investigator is a member of Plan A.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1993

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at after age 55 with at least 25 years of creditable service, or any age with at least 30 years of creditable service are entitled to retirement benefits, payable monthly for life, equal to 3 per cent of their 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, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent 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 on proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan A to contribute a percentage of their salary to the System. As provided by Louisiana Revised Statute 11:181, the employer contributions are determined by the actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the district attorney and the Parochial Employees Retirement System Plan A that are required by GASB Codification Section P28.125:

**Year Ended December 31, 1993**

**District Attorney**

Total current-year payroll \$ 181,850

Total current-year covered payroll (includes D.R.O.P. participants) \$ 2,620

	Required By Statute		Actual		Actuarially Required	
	Per Cent	Amount	Percent	Amount	Per Cent	Amount
<b>Contributions:</b>						
Employee	9.30%	\$ 267	9.30%	\$ 267	9.30%	\$ 267
Employer	8.00%	\$ 288	8.00%	\$ 288	7.32%	\$ 192
Total	17.30%	\$ 455	17.30%	\$ 455	16.62%	\$ 459

Per cent of employer's actuarially required contribution to all participating employees 89.1%

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Baton Rouge, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

**Year Ended December 31, 1994**

**Retirement System**

Net assets	\$597,625,304
Pension benefit obligation	<u>493,858,596</u>
Unfunded pension benefit obligation	<u>\$ 94,331,293</u>

The pension benefit obligation is presented as of December 31, 1994, because the December 31, 1995 information is not available.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-earned benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is actuarial present value of credited projected benefits, is intended to help 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 PERS and employers. The system does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1995, comprehensive annual financial report. The district attorney does not guarantee the benefits granted by the System.

**V. INTERFUND OPERATING TRANSFERS**

Individual fund operating transfers for 1995, were as follows:

Fund	<u>Transfers In</u>	<u>Transfers Out</u>
General fund		
From worthless check fund	\$ 20,759	\$ -0-
From title IV-D fund	<u>5,836</u>	<u>-0-</u>
Total general fund	<u>\$ 26,595</u>	<u>\$ -0-</u>
Special revenue funds		
Worthless check fund to general fund	\$ -0-	\$ 20,759
Title IV-D fund to general fund	<u>-0-</u>	<u>5,836</u>
Total special revenue funds	<u>\$ -0-</u>	<u>\$ 26,595</u>
Total all funds	<u>\$ 26,595</u>	<u>\$ 26,595</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT  
Bossier, Louisiana**

Notes to the Financial Statements  
As of and For the Year Ended December 31, 1995

**8. EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had unfavorable budget variances of 5% or more for the year ended December 31, 1995:

Fund	Category	Budget Amount	Actual Amount	Unfavorable Variance Amount	Percentage of Budget
General	Expenses	\$ 608,400	\$ 637,400	\$ 29,000	10%

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

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the police jury's criminal court fund or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The police jury's criminal court fund pays certain salaries and employer contributions of accidental personnel and one of the investigators. The district attorney reimburses the police jury for the salary of the clerical person in charge of the Title IV-D Program.

**10. CHANGES IN AGENCY FUND LIABILITIES**

A summary of changes in agency fund liabilities due to others follows:

	Drug Asset Seizure Fund
Balance at January 1, 1995	\$ 289,113
<b>Additions:</b>	
Funds seized and auction proceeds	625,783
Interest earned	4,298
Total Additions	\$ 630,081
<b>Deductions:</b>	
Distributed to defendants	\$ 58,126
Distributed to sheriff	245,486
Distributed to district attorney	117,232
Distributed to police jury's criminal court fund	117,232
Distributed to municipal police departments	299

**DISTRICT ATTORNEY OF THE THIRTY-FIRST  
JUDICIAL DISTRICT**  
Jennings, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1995

	Drug Abuse Seizure Fund
Distributed to state police	110,528
Proceedings and forfeiture expenses	1,692
Total Distributions	<u>\$ 640,685</u>
Balance at December 31, 1995	<u>\$ 188,514</u>

Note: Distributions are net of court costs, which are included 100% in distribution to Sheriff.

#### 11. LITIGATION AND CLAIMS

As of December 31, 1995, the district attorney is not involved in any litigation and is not aware of any claims not covered by insurance.

#### 12. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 11.783. 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, 1995, the District Attorney for the Thirty-First Judicial District expended \$18,800 and \$21,119 in reimbursements and incentive payments, respectively.

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

There are no restrictions on how incentive payments may be expended, except as may be required by 9440 law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

**SUPPLEMENTAL INFORMATION SCHEDULES**

## **SPECIAL REVENUE FUNDS**

### **WORTHLESS CHECK FUND**

The Worthless Check Collection For Special Revenue 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.

### **TITLE IV-D PROGRAM FUND**

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, 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.

### **DRUG FORFEITURE FUND**

The Drug Forfeiture Special Revenue Fund consists of 20% of the fines collected and bonds forfeited under the Seizure and Control of Dangerous Substances Property Forfeiture Act of 1989 as prescribed under LRS 40:2616. At the discretion of the district attorney these funds are put in this special revenue fund instead of the general fund as allowed by law. As provided by LRS 40:2616, these funds can be used for public purposes including, but not limited to use for prosecution, research, support and continuing legal education in furtherance of Chapter 26 of Title 48.

### **PRE-TRIAL INTERVENTION SPECIAL REVENUE FUND**

The Pre-Trial Intervention Special Revenue Fund was established by the district attorney to isolate the program revenues and expenditures. The program is a diversion program which is offered to selected non-violent offenders as an alternative to prosecution. Participants receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The revenues for this fund are derived from charges for services to participants and operating transfers from other funds of the district attorney.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
*Jarvis, Louisiana*

**COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS**  
*As of December 31, 1993*

	<u>Wetland Bank Fund</u>	<u>5th FD-D Program Fund</u>	<u>Drug Enforcement Fund</u>	<u>Special Assessment Fund</u>	<u>Total</u>
<b>ASSETS</b>					
<b>debt:</b>					
Capital/contingencies	\$ 24,994	\$ 24,800	\$ 20,773	\$ 2,740	\$ 73,307
Reserves:					
Due from other governments	_____0-	_____2,120	_____2,883	_____0-	_____5,103
<b>TOTAL ASSETS</b>	<u>\$ 24,994</u>	<u>\$ 26,920</u>	<u>\$ 23,656</u>	<u>\$ 2,740</u>	<u>\$ 77,310</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 0-	\$ 0-	\$ 2,763	\$ 0-	\$ 2,763
Deposits/advances not-withstanding payments	_____0-	_____227	_____0-	_____0-	_____227
Due to other governments	_____0-	_____2,883	_____0-	_____0-	_____3,763
Total liabilities	<u>\$ _____0-</u>	<u>\$ _____3,110</u>	<u>\$ _____2,763</u>	<u>\$ _____0-</u>	<u>\$ _____5,873</u>
<b>Fund Equity</b>					
Fund balances - assigned, undesignated	<u>\$ 24,994</u>	<u>\$ 23,811</u>	<u>\$ 20,893</u>	<u>\$ 2,740</u>	<u>\$ 72,438</u>
Total Fund Equity	<u>\$ 24,994</u>	<u>\$ 23,811</u>	<u>\$ 20,893</u>	<u>\$ 2,740</u>	<u>\$ 72,438</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 24,994</u>	<u>\$ 50,721</u>	<u>\$ 44,549</u>	<u>\$ 2,740</u>	<u>\$ 77,310</u>



**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT**  
**Jennings, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND-BALANCES-SPECIAL REVENUE FUNDS**

Year Ended December 31, 1993

	Non-Trust Cash (Fund)	1993 P-1 Program (Fund)	State Fiduciary (Fund)	Pay-From Accounts	Total
<b>REVENUES</b>					
Contributions from and balances available for collection of non-trust checks	\$ 11,880	\$ -	\$ 10,770	\$ -	\$ 22,650
Intergovernmental revenues:					
Grants	-	26,800	10,600	-	37,400
Fees	-	22,700	-	-	22,700
Change fee revenue	-	1,100	-	-	1,100
Fine amounts and property	670	6,400	1,400	-	8,470
Other revenues	132	-	-	-	132
<b>Total revenues</b>	<u>\$ 12,682</u>	<u>\$ 56,900</u>	<u>\$ 12,770</u>	<u>\$ -</u>	<u>\$ 82,352</u>
<b>EXPENDITURES</b>					
Salaries and related benefits	\$ -	\$ 24,700	\$ -	\$ -	\$ 24,700
Advertising, dues and subscriptions	264	40	22,200	-	22,664
Communications	-	664	-	-	664
Professional fees	-	-	1,260	-	1,260
Insurance	4,380	-	-	-	4,380
Office supplies	-	100	-	-	100
Traavel and mileage	-	100	100	-	300
Other expenditures	-	600	60,260	-	60,860
Capital outlay	-	-	1,000	-	1,000
Intergovernmental expenditures:					
Match for other government	-	-	1,000	-	1,000
<b>Total expenditures</b>	<u>\$ 4,644</u>	<u>\$ 26,464</u>	<u>\$ 63,460</u>	<u>\$ -</u>	<u>\$ 94,568</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 8,038</u>	<u>\$ 30,436</u>	<u>\$ 6,310</u>	<u>\$ -</u>	<u>\$ 44,784</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out	\$ -	\$ 1,800	\$ -	\$ -	\$ 1,800
Transfer from Governmental	11,980	1,800	-	-	13,780
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND CHANGES</b>	<u>\$ 12,018</u>	<u>\$ 34,036</u>	<u>\$ 6,310</u>	<u>\$ -</u>	<u>\$ 52,364</u>
<b>FUND-BALANCES AT BEGINNING OF YEAR</b>	<u>\$ 41,601</u>	<u>\$ 8,807</u>	<u>\$ 81,281</u>	<u>\$ 1,500</u>	<u>\$ 133,189</u>
<b>FUND-BALANCES AT END OF YEAR</b>	<u>\$ 53,629</u>	<u>\$ 42,843</u>	<u>\$ 87,591</u>	<u>\$ 1,500</u>	<u>\$ 185,563</u>

**OTHER REPORTS REQUIRED BY  
GOVERNMENTAL AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Bossier, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-first Judicial District, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

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 component unit financial statements are free of material misstatement.

In planning and performing our audit of the component unit financial statements of the District Attorney of the Thirty-First Judicial District, for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

The management of the District Attorney of the Thirty-First Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. 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.

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. We also performed tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing and detecting irregularities that are material to the component unit financial statements, and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the component unit financial statements. Our tests were less in scope than would be necessary to render an opinion on internal control structure policy and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, 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.

The reportable condition noted is as follows:

#### **CONDITION**

The auditor maintains a subsidiary ledger of amounts due to defendants and others for the Drug Seizure Agency Fund. However, the subsidiary is not reconciled to the books. An audit comment was made in the previous year concerning this condition.

#### **RECOMMENDATION**

The subsidiary ledger should be reconciled to the books on at least a monthly basis. The ledger should identify the date and reason for seizure and disbursement and appropriate cross-references should be made to case files. This ledger, if properly implemented, should provide an audit trail of all transactions and assist management in determining final disposition of proceeds.

#### **AUDITEE RESPONSE**

We concur with your identification of the above condition and will implement the procedures which will comply with the auditor's recommendation.

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.

Our 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, we believe the reportable condition described above is a material weakness.

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

*Kivela, Galloway & Co.*  
Certified Public Accountants

Baton Rouge, Louisiana  
June 21, 1996

**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE IN  
ACCORDANCE WITH OMB CIRCULAR A-128**

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Terrebonne, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-First Judicial District, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the District Attorney of the Thirty-First Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements of the District Attorney of the Thirty-First Judicial District and to report on the internal control structure in accordance with OMB Circular A-128. 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 component unit financial statements in a separate report dated June 21, 1996.

The management of the District Attorney of the Thirty-First Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

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, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Kristow, Gillings & Co.*  
Certified Public Accountants

Bossier, Louisiana  
June 21, 1996

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Jennings, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-First Judicial District, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

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

Compliance with laws, regulations, contracts, and grant agreements applicable to the District Attorney of the Thirty-First Judicial District is the responsibility of the District Attorney of the Thirty-First Judicial District's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District Attorney of the Thirty-First Judicial District's compliance with certain provisions of laws, regulations, contracts, and grant agreements. However, the objective of our audit of the component unit 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 we required to be reported under Government Auditing Standards.

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

*Rivlin, Gillette & Co.*  
Certified Public Accountants

Jennings, Louisiana  
June 21, 1996

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

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Bossier, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-First Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

We have applied procedures to test the District Attorney of the Thirty-First Judicial District'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, 1995:

Political Activity  
Civil Rights  
Cash Management  
Federal Financial Reports  
Allowable Costs/Cost Principles  
Drug-Free Workplace  
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Entities 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 of the Thirty-First Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed 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 of the Thirty-First Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

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

*Kristow, Gillespie & Co.*  
Certified Public Accountants

Bossier, Louisiana  
June 21, 1996



INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE

Honorable Michael C. Cassidy  
District Attorney  
Thirty-First Judicial District  
Baton Rouge, Louisiana

We have audited the component unit financial statements of the District Attorney of the Thirty-First Judicial District, for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996. These component unit financial statements are the responsibility of the management of the District Attorney of the Thirty-First Judicial District. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purposes of forming an opinion on the component unit financial statements of the District Attorney of the Thirty-First Judicial District, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

*Krislow, Gillette & Co.*  
Certified Public Accountants

Baton Rouge, Louisiana  
June 21, 1996

DISTRICT ATTORNEY, THIRTY-FIRST JUDICIAL DISTRICT  
Jennings, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
For the Year Ended December 31, 1995

Federal Grants/Pass-Through Grants/Program Title	Federal CFDA Number	Agency or Pass- through Number	Federal Expenditures
U. S. Department of Health and Human Services:			
Passed-through from Louisiana			
Department of Social Services:			
Child Support Enforcement Title IV-D	13.783	3554038	\$ 38,818
Total-U.S. Department of Health and Human Services			\$ 38,818
U. S. Department of Justice:			
Passed-through from Louisiana			
Commission on Law Enforcement:			
Drug Control and Systems Improvement	18.578	93-040-0308-0020	\$ 19,963
Total-U.S. Department of Justice			\$ 19,963
Total Federal Financial Assistance			\$ 58,781

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT  
Jennings, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 1995

**PRIOR YEAR FINDINGS:**

The District Attorney's Office resolved Finding Number 1 by performing the specific task that was outlined in the organization's response in the December 31, 1994, report.

**CURRENT YEAR FINDINGS:**

None were noted in the current year.