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**District Attorney of the Ninth
Judicial District**

Rapides Parish, Louisiana

Financial Report

December 31, 1985

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

Release Date 7-21-86

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana



95 10 31 1 20 85

Legislative Auditor
Baton Rouge

DEBENTURE ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 11, 1995

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1990

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INDEPENDENT AUDITOR'S REPORT

Respectable Charles F. Wagner
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund and account group financial statements of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these 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 (OMB) Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana as of December 31, 1999, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Payne, Moore & Harrington, LLP

Honorable Charles F. Nagew
District Attorney of the Sixth Judicial District
Bossier Parish, Louisiana

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 1996, on our consideration of the District Attorney's internal control structure and a report dated May 14, 1996, on its compliance with laws and regulations.

Payne, Moore & Harrington, LLP

Certified Public Accountants

May 14, 1996

DISTRICT ATTORNEY OF THE STATE, JEFFERSON DISTRICT
 LAWYERS HALL, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1963

	GENERAL FUND TYPE		FIDUCIARY FUND TYPE		ACCOUNT GROUPS		TOTALS (COMBINATION OF ALL)
	GENERAL	SPECIAL PURPOSE	ASSETS	LIABILITIES	GENERAL FUND ASSETS	GENERAL FUND LIABILITIES	
ASSETS AND OTHER DEBITS							
Cash	\$ 15,346	\$ 5,401	\$ 82,078	\$	\$	\$	\$123,445
Intercommunal receivables	87,211	14,023	14,243				115,487
State loan receivable	71,942		32,378				104,320
Inventory			1,278				1,278
Prepaid expenses			1,278				2,556
Flood claims					395,442		395,442
OTHER DEBITS							
Amount to be provided for							
- Depreciation of general equip-							
- Cash on hand							
TOTAL ASSETS AND OTHER DEBITS	<u>\$220,509</u>	<u>\$20,424</u>	<u>\$141,977</u>	<u>\$</u>	<u>\$395,442</u>	<u>\$28,123</u>	<u>\$888,612</u>
LIABILITIES, EQUITY, AND OTHER CREDITS							
Liabilities	\$	\$	\$	\$	\$	\$16,899	\$ 16,899
Capital leases payable	54,288	1,274					55,562
Accounts payable	1,489	4,493					5,982
Intercommunal payable						16,337	16,337
Unexpended monies payable							18,253
Committed monies payable							142,482
Monies held for others			141,853				141,853
Unexpended monies			247,884				247,884
Total Liabilities	<u>56,266</u>	<u>5,767</u>	<u>141,853</u>	<u>\$</u>	<u>\$</u>	<u>\$16,899</u>	<u>\$179,895</u>
Equity and other credits	\$164,243				\$395,442		\$559,685
Investment in general fund assets							
Fund balances - unreserved -							
- available	164,243						164,243
Total equity and other credits	<u>\$164,243</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$395,442</u>	<u>\$</u>	<u>\$559,685</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$220,509</u>	<u>\$20,424</u>	<u>\$141,977</u>	<u>\$141,977</u>	<u>\$395,442</u>	<u>\$28,123</u>	<u>\$888,612</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUNDS TYPES
YEAR ENDED DECEMBER 31, 1995

EXHIBIT B

	GOVERNMENTAL FUNDS		TOTALS (COMBINATION ONLY)
	GENERAL	SPECIAL REVENUE	
REVENUES			
Intergovernmental	\$429,729	\$329,123	\$ 758,852
Notaries checks collection fees	264,888	-0-	264,888
Pretrial intervention income	87,448	-0-	87,448
Interest	2,715	289	2,994
Operating support from Rapides Parish Police Jury	89,539	9,385	98,924
Criminal Court Fund	-0-	2,779	2,779
Other	<u>-0-</u>	<u>1,922</u>	<u>1,922</u>
Total Revenues	724,639	624,487	1,349,126
EXPENDITURES			
Current - general government - judicial	521,326	-0-	521,326
- judicial - child support	-0-	543,713	543,713
capital outlay	31,426	2,899	34,325
Debt service	<u>20,882</u>	<u>-0-</u>	<u>20,882</u>
Total Expenditures	573,634	546,612	1,120,246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	151,005	(42,125)	98,880
OTHER FINANCING SOURCES (USES)			
Operating transfer in		43,681	43,681
Operating transfer out	(43,681)	-	(43,681)
Total Other Financing Sources (Uses)	(43,681)	43,681	-0-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	97,324	-0-	97,324
FUND BALANCES, BEGINNING OF YEAR	58,131	-0-	58,131
FUND BALANCES, END OF YEAR	\$147,648	\$-0-	\$ 147,648

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
 MARICOPA COUNTY, ARIZONA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET AND ACTUAL -
 GENERAL AND SPECIAL REVENUE FUND THREE
 YEAR ENDED DECEMBER 31, 1985

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE- POSITIVE OR NEGATIVE C
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
State Governmental	\$23,000	\$22,329	0	0	
Administrative	10,000	10,000	0	0	
Periodic Administrative	40,000	40,000	0	0	
Transfers	3,000	3,115	0	0	
Operating	0	80,309	10,000	9,389	(611)
Special Events	0	0	0	0	
Grants	0	0	0	0	
Other	0	737,079	0	737,079	(61)
Total revenues	\$76,000	\$582,822	\$10,000	\$423,467	
EXPENDITURES					
Contract - general government - judicial	\$20,700	\$21,329	0	0	
Contract - judicial support	0	0	0	0	
Capital outlay	25,000	20,425	0	0	
Debt Service	0	0	0	0	
Total Expenditures	\$45,700	\$41,754	0	0	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$30,300	\$440,068	\$10,000	\$423,467	\$17,568
OTHER FINANCING SOURCES (USES)					
Operating transfer in	0	0	0	0	
Operating transfer out	0	0	0	0	
Total other financing sources (uses)	0	0	0	0	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$30,300	\$440,068	\$10,000	\$423,467	\$17,568
FUND BALANCES, BEGINNING OF YEAR	\$0	\$1,500	\$0	\$0	\$0
FUND BALANCES, END OF YEAR	\$30,300	\$1,500	\$10,000	\$423,467	\$17,568

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIFTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 21, 1948

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Fifth 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. The more significant of the District Attorney's accounting policies are described below.

A. REPORTING ENTITY

As provided by Article V, Section 24 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

In deciding how to define the District Attorney, the financial reporting program, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Fifth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1993

NOTES TO FINANCIAL STATEMENTS

Rapides Parish Police Jury. This report only includes all funds which are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

The district attorney's funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the District Attorney's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The District Attorney has two funds included in this category.

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:491.13, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. This fund also accounts for the twenty percent (20%) commission on drug related seizures, twenty-five percent (25%) commission from the Louisiana Commissions of Insurance, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collections on worthless checks, and pretrial intervention income. It is the general operating fund of the District Attorney Office.

DISTRICT ATTORNEY OF THE NINE JUDICIAL DISTRICT
BAPTIST PRISON, LOUISIANA
DECEMBER 12, 1965

NOTES TO FINANCIAL STATEMENTS

SPECIAL REVENUE FUND -
TITLE 75-D FUND

The Title 75-D special revenue fund consists of grants from the Louisiana Department of Social Services, authorized by Act 117 of 1957, to establish family and child support programs compatible with Title IV-B of the Social Security Act. The purpose of the fund is to account for the operations in enforcement of 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.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney Office. Agency funds, which are included within this category, generally are used to account for assets that the District Attorney holds on behalf of others as their agent. The following funds of the District Attorney are agency funds.

AGENCY FUNDS

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Restriction Fund is used to account for certain restrictions held in a trustee capacity for litigants as provided by court orders.

The E. A. Trust Fund accounts for money related to specific court cases in a trustee capacity waiting on court orders for proper distribution.

The Worthless Checks Fund is used to collect and then remit amounts owed to merchants from customers who have previously issued worthless checks.

The Seizure Fund accounts for money related to a specific legal case in a trustee capacity waiting on court orders for proper distribution.

The Special Asset Forfeiture Trust Fund is used to account for seized assets which have allegedly been purchased with money obtained through an illegal activity relating to dangerous controlled substances.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1990

NOTES TO FINANCIAL STATEMENTS

D. FUNDS

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year end.

E. CASH

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District Attorney.

F. SHORT-TERM INTERFERED RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

G. FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

H. DEFERRED ACCRUALS

Vacated or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vacated or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
BAFARD PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

expenditures are reported in the governmental fund since such amounts are considered immaterial. Leave time accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury or the Criminal Court Fund.

The amount reported in the General Long-Term Debt Account Group represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund.

Full-time employees of the District Attorney earn 15 days of annual leave and 10 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 30 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absence," no liability is recorded for accruing accumulating rights to receive sick pay benefits.

D. LONG-TERM OBLIGATIONS

Only that portion of capital leases expected to be financed from expendable available financial resources, if any, is reported as a fund liability of a governmental fund. The remaining portion of each obligation is reported in the General Long-Term Debt Account Group.

E. INTERFUND TRANSACTIONS

Quasi-external transactions, if any, are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Recurring or nonrecurring permanent transfers of equity, if any, are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

F. MEMORANDUM ONLY - TOTAL COLLEGE

Total colleges on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1995

NOTES TO FINANCIAL STATEMENTS

Financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

1. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. LEGAL COMPLIANCE - BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments through December 31, 1995. As an independently elected parish official, budgetary control is exercised by the District Attorney at the fund level.

3. CASES

Cases are categorized as either (1) insured or registered for which the securities are held by the District Attorney or its agent in the District Attorney's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the District Attorney's

DISTRICT ATTORNEY OF THE SEVEN JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1988

NOTES TO FINANCIAL STATEMENTS

name, or (3) unissued and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name.

	CATEGORIES			MARK BALANCE	CARRIED AMOUNT OR ADDED
	1	2	3	4	5
Cash on hand	\$			\$	\$ 898
Cash in safety deposit box					48,894
Cash deposited in demand accounts					
Interest bearing	81,324		33,728	115,052	51,187
Non-Interest bearing	18,448			18,448	8,824
	\$100,000	\$ -0-	\$33,728	\$133,500	\$63,835

6. INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables are comprised of the following:

Grant receivables	\$ 41,808
Drug-free schools	48,701
Child support enforcement reimbursement	18,595
Drug prosecution bill	17,881
Commissions on fines, fees, and court costs	8,278
Commissions on child support cases	29,583
Ten percent commission on bond fees	8,223
SAGE	1,182
Other	1,880
	\$187,880

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
BAFIDE PARISH, LOUISIANA
DECEMBER 31, 1988

NOTE TO FINANCIAL STATEMENTS

3. **FIXED ASSETS AND VEHICLES**

The fixed assets in the General Fixed Assets Account Group consist of office furniture and equipment and vehicles. The following is a summary of changes in the General Fixed Assets account group during the year ended December 31, 1988:

	BALANCE JANUARY 1, 1988	ACQUISITIONS	DEPRECIATIONS	BALANCE DECEMBER 31, 1988
Furniture and office equipment	\$148,104	\$37,288	\$ -0-	\$185,392
Vehicles	<u>48,278</u>	<u>000</u>	<u>000</u>	<u>48,278</u>
	\$196,382	\$37,288	\$ -0-	\$233,670

Vehicles and other related assets in the amount of \$37,288 and \$8,218, respectively, shown in the Agency Fund on the combined balance sheet represent vehicles and other assets related through the Special Asset Fordicare Trust Fund.

4. **LEASES AND RENTAL COMMITMENTS**

Operating lease payments for the year ended December 31, 1988, are presented as follows:

NATURE OF OPERATING LEASE	
Office space for Title IV-D program	\$19,370
Office equipment	<u>7,841</u>
	\$27,211

These leases are for terms of one year. All leases expire on various dates in 1989.

5. **CAPITAL LEASES**

The District Attorney has entered into lease agreements as leases for financing the acquisition of computer equipment and vehicles. These leases qualify as capital leases for accounting purposes (title transfer at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The amounts of equipment and vehicles leased under capital leases as of December 31, 1988, are \$8,876 and \$49,274, respectively.

**DISTRICT ATTORNEY OF THE FIFTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1995**

NOTES TO FINANCIAL STATEMENTS

The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at December 31, 1995.

LEASE PAYMENTS DECEMBER 31.	
1996	\$18,135
Total minimum lease payments	18,135
Less: amount representing interest	182
Present value of future minimum lease payments	\$17,953

8. CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 1995, the following changes occurred in capital leases and compensated absences reported in the General Long-Term Debt Account Group:

	CAPITAL LEASES	COMPENSATED ABSENCES
Balance, January 1, 1995	\$ 56,997	\$ 15,000
Additions	=0-	19,257
Reductions	(23,820)	(12,032)
Balance, December 31, 1995	\$ 33,177	\$ 22,225

9. DEFERRED RECEIVABLES/PAYABLES

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General	Title 19-C	\$71,480
	Worthless Checks	96
	Special Asset Forfeiture Trust	2,488
	Bond Commission	150
	Bond Forfeiture	150
D & Trust	General	108
Restitution	General	22
		\$74,494

10. PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are

DISTRICT ATTORNEY OF THE NINE JUDICIAL DISTRICT
RAPIDS PARISH, LOUISIANA
DECEMBER 31, 1993

BOOKS OF FINANCIAL STATEMENTS

approved by the Louisiana Legislature. As December 31, 1993, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. There is no employee contribution under this system. The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney Retirement System. That report may be obtained by writing to District Attorney Retirement System, 324 Frontenac Street, New Orleans, LA 70180.

Under the parochial employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The system also provides death and disability benefits. Covered employees are required to contribute nine and one-fourth percent (9.25%) of their salary to this plan while the employer contributes seven and 1/8 percent (7.125%). Employee contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title 18-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 1993, were covered by the Retirement System.

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14819, Baton Rouge, LA 70804-4819.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998**

NOTES TO FINANCIAL STATEMENTS

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to these retirement systems. Pension costs were as follows for the last three years:

	TITLE IV-D PROGRAM		OTHER
	<u>EMPLOYED</u>	<u>EMPLOYED</u>	<u>EMPLOYED</u>
1993	28,000		8,445
1994	19,306		18,043
1995	25,708		14,873

11. CHANGES IN AGENCY FUND DEPOSITS HELD FOR OTHERS

The changes in the Agency Fund deposits for the year are as follows:

	<u>ESTIMATED</u>	P A		<u>REVENUE</u>
		<u>TRUST</u>	<u>CONTRIB</u>	
Balance, beginning of year	\$ 8,352	8871	\$ 118	\$232
ADDITIONS				
Deposits for litigants, asset seizures, and others	10	-0-	215,877	-0-
REDUCTIONS				
Settlements to litigants, governmental agencies, and others	(5,585)	(11)	(215,885)	-0-
Balance, end of year	\$ 798	8870	\$ 4,830	\$232

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1948**

NOTES TO FINANCIAL STATEMENTS

	GENERAL		
	ASSETS		
	TREASURY	COMMISSIONS	EXPENDITURE
Balance, beginning of year	\$ 44,516	\$ 29,773	\$ 500
Additions:			
Deposits for litigants, asset sources, or others	68,180	188,813	61,313
Deductions:			
Settlements to litigants, governmental agencies, and others	(51,341)	(183,332)	(181,883)
Balance, end of year	\$101,355	\$ 35,254	\$ 6,930

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

The accompanying financial statements do not include certain expenditures of the office of the District Attorney which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the District Attorney that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the District Attorney's General Fund or Special Revenue Fund revenues are reported in the District Attorney's financial statements.

COMBINED, INDIVIDUAL FUND, AND ACCOUNT
GROUP FINANCIAL STATEMENTS

GENERAL FUND

To account for the twelve percent (12%) commission on fines collected and bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the six percent (6%) commission on court costs, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for revenues traditionally associated with the District Attorney which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE NINTH
JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 1995

EXHIBIT D-2

ASSETS	
Cash	\$ 35,388
Due from other governmental units:	
Law enforcement grant	19,595
Reimbursement of L.A.C.E. disbursements	8,733
Federal grant - Drug Free Schools	47,668
Commission and costs	17,838
Other	863
Interfund receivable from Special Revenue Fund	74,488
Interfund receivable from Agency Funds:	
Workless Checks Fund	98
Special Asset Forfeiture Trust Fund	2,604
Bond Commission Fund	318
Bond Forfeiture Fund	328
	13,348
<u>TOTAL ASSETS</u>	<u>\$285,899</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 38,388
Due to governmental unit - Rapides Parish Police Jury	7,489
Interfund payable to Agency Funds:	
Retirement Fund	17
D.A. Trust Fund	328
Total Liabilities	46,222
Fund balance - unreserved - undesignated (Exhibit D-3)	142,455
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$285,899</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
PAROCHIE PARISH, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1995

PAGE 2-3

	BUDGET	ACTUAL	VARIANCE: POSITIVE OR NEGATIVE
REVENUES			
Intragovernmental revenues:			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	\$242,000	\$242,388	\$ 388
Revenue from license fees	4,000	4,700	700
Federal grants	100,000	185,595	85,595
Legal fees	10,000	71,000	(71,000)
Northwest Bank collection fees	10,000	148,999	138,999
Practical intervention income	40,000	47,440	7,440
Sequester income	3,000	2,710	(290)
Operating support from Rapides Parish	-	40,120	40,120
Police Jury	-	70,819	70,819
Total Revenues	<u>\$309,000</u>	<u>\$723,871</u>	<u>\$414,871</u>
EXPENDITURES			
Current - general government - judicial:			
Salaries and related benefits	\$80,000	\$76,216	\$3,784
Operating support to Criminal Court Fund	70,000	107,842	(37,842)
Contract services	20,000	12,499	7,501
Professional fees	4,000	5,854	(1,854)
Travel and seminars	10,000	10,004	(4)
Office maintenance	3,000	520	2,480
Vehicle maintenance	3,000	5,390	(2,390)
Equipment repairs and maintenance	4,000	3,847	153
Parking fees	-	3,040	(3,040)
Office supplies	3,000	770	2,230
Dues and subscriptions	10,000	10,720	(720)
Equipment leases	3,000	3,000	-
Literary Education program	44,000	44,000	-
Miscellaneous	3,000	120	2,880
Total General Government	<u>\$217,000</u>	<u>\$321,328</u>	<u>\$96,328</u>
Capital outlay	25,000	31,420	(6,420)
Debt service:			
Principal	20,000	20,000	-
Interest	-	1,180	(1,180)
Total Debt Service	<u>20,000</u>	<u>21,180</u>	<u>1,180</u>
Total Expenditures	<u>\$262,000</u>	<u>\$373,928</u>	<u>\$111,928</u>
EXCESS OF REVENUES OVER EXPENDITURES	27,000	149,943	122,943
OTHER FINANCING USES			
Operating transfer into:			
Special Revenue Fund	150,000	151,000	(1,000)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	97,943	97,943
FUND BALANCE, BEGINNING OF YEAR	<u>30,000</u>	<u>30,121</u>	<u>121</u>
FUND BALANCE, END OF YEAR	<u>\$ 30,000</u>	<u>\$127,064</u>	<u>\$ 97,064</u>

The accompanying notes are an integral part of the financial statements.

. SPECIAL REVENUE FUNDS

Title IV-B Fund - To account for the expenditures and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 113 of 1976 to establish family and child support programs compatible with Title IV-B of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of 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.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 FIVE FIVE FIVE
 BALANCE SHEET
 DECEMBER 31, 1970

EXHIBIT B-1

ASSETS	
Cash	\$ 6,821
Due from other governmental units:	
Federal grants	61,191
Commission on child support cases	9,325
Other	____388
<u>TOTAL ASSETS</u>	<u>\$82,817</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 1,216
Due to other governmental units:	
Rapides Parish Police Jury	4,493
Interest payable to General Fund	14,488
Total Liabilities	20,197
Fund balance - unreserved - undesignated (Exhibit B-2)	____61
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$82,817</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NORTH JUDICIAL DISTRICT
 BAPTIST PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-B FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1995

	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
SCHEDULE B-2			
REVENUES			
Intergovernmental revenue-			
Federal grant - Title IV-B program	\$480,000	\$384,000	\$(96,000)
Innovative commissions on child support collections	519,000	314,129	1,129
Interest income	275	209	191
Operating support from Baptiste Parish Police Jury	10,000	9,200	(815)
Criminal Court Fund	-0-	2,278	2,278
Other revenue	-0-	1,823	1,823
Total Revenues	<u>\$229,275</u>	<u>\$229,639</u>	<u>(\$368)</u>
EXPENDITURES			
Current judicial - child support			
Salaries and related benefits	\$89,000	\$81,000	(1,000)
Travel and seminars	8,940	7,807	1,273
Office supplies	5,000	4,400	500
Telephone	5,000	4,600	500
Utilities	5,000	4,243	500
Sanitorial	3,500	2,988	1,150
Rent	20,000	19,270	500
Equipment maintenance	-0-	400	(400)
Insurance	4,000	5,000	(1,000)
Fees and subscriptions	1,000	100	500
Building and maintenance	1,000	700	500
Parent locate services	1,000	274	1,226
Equipment lease	3,000	3,973	(1,573)
Professional fees	5,000	4,400	2,000
Library books	1,000	2,000	(2,000)
Miscellaneous	1,200	452	700
Total Child Support	<u>\$277,240</u>	<u>\$283,723</u>	<u>2,877</u>
Capital outlay	-0-	2,850	(2,850)
Total Expenditures	<u>\$277,240</u>	<u>\$286,573</u>	<u>2,877</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	150,000	143,066	6,934
OTHER FINANCING SOURCES			
Operating transfers in-			
General Fund	-58,000	-43,001	18,300
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, BEGINNING OF YEAR	-0-	-0-	-0-
FUND BALANCE, END OF YEAR	\$150,000	\$143,066	\$6,934

The accompanying notes are an integral part of the financial statements.

AGENCY FUNDS

RESTITUTION FUND - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disposed according to court orders once a case has been fully appealed and finalized.

W & TRUST FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

WORKLESS CHECKS FUND - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

WARRANT FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

SPECIAL ASSET FORFEITURE TRUST FUND - To account for assets seized under Louisiana Revised Statute 48:1880, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substance activity may be seized, once forfeiture is legally determined. The seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

BOND COMMISSION FUND - To account for receipts and disbursement of a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The commission is divided equally among the following Rapides Parish governmental agencies: District Attorney (General Fund), Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

BOND FORFEITURE FUND - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE STATE, JUDICIAL DISTRICT
 BARBERS PARK, MICHIGAN
 ASSET FUND
 CONSOLIDATED BALANCE SHEET
 DECEMBER 31, 1978

EXHIBIT P-1

ASSETS	REGISTERED SHARES	D. A. TRUST SHARES	REVENUES SHARES	SETTLED SHARES	SPECIAL ASSIST FUND SHARES	RECO- MUNITIES SHARES	BOND PORTFOLIO SHARES	TOTAL
Cash	5737	4	34,405	1111	5 71,344	4 246	31,428	\$ 86,838
Accounts receivable						28,581		28,581
Interest receivable								
Unearned income								
Trust General Fund	13	879			31,786			31,786
Public					3,216			3,216
Security								
TOTAL ASSETS	5750	883	34,405	1111	807,034	33,132	31,428	\$142,884
LIABILITIES								
Amounts held for others	5750	883	34,405	1111	807,034	33,132	31,428	\$142,884
Invested payable to								
General Fund								
TOTAL LIABILITIES	5750	883	34,405	1111	807,034	33,132	31,428	\$142,884

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE STATE JUDICIAL DISTRICT
 BARRETT POLICE, BIRMINGHAM
 RECEIPTS FROM CASES - ALL SUBJECTS FEMOS
 (Continued statement of charges to assets
 from month December 31, 1954)

PAGE 2-3

	AMOUNT PAID BY DEBTOR	IN A COURT CASE	RECEIVED FROM	AMOUNT PAID	POPULATION MARKET VALUE	RECEIVED FROM	RECEIVED FROM	RECEIVED FROM	TOTAL
Balance, beginning of year	05.212	000	0	118	0312	0	000	000	022,066
Additional:									
Columbian on Northrup checks			115.497						115.497
Receivables from assets Indians					00.075				00.075
Receivables from LA Commissioner of Taxation									
Receivables from bond Tort claims					1.000				1.000
Interest income					00.100				00.100
Total Additions	<u>115</u>	<u>00</u>	<u>115.497</u>	<u>00</u>	<u>10.175</u>	<u>100.000</u>	<u>00</u>	<u>00.100</u>	<u>228,837</u>
Deductions:									
Accounts paid to participants, successors, and agents, Fund			110,100						110,100
Accounts paid to governmental units or returned to debtors Total Deductions	<u>110</u>	<u>00</u>	<u>110,100</u>	<u>00</u>	<u>00.000</u>	<u>00.000</u>	<u>00.000</u>	<u>00.000</u>	<u>220,737</u>
BALANCE, END OF YEAR	05.212	000	0.000	000	000,000	0.000	0.000	0.000	022,837

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 ASSET FUND

EXHIBIT B-3
 (Continued)

RESTITUTION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1995

ASSETS	BALANCE			BALANCE
	JANUARY 1, 1995	ADDITIONS	DEDUCTIONS	DECEMBER 31, 1995
Cash	\$4,252	\$-0-	\$5,505	\$977
Interfund receivable from General Fund	<u>-0-</u>	<u>12</u>	<u>-0-</u>	<u>12</u>
TOTAL ASSETS	<u>\$4,252</u>	<u>\$ 12</u>	<u>\$5,505</u>	<u>\$989</u>
LIABILITIES				
Amount held for court order	<u>\$4,252</u>	<u>\$ 12</u>	<u>\$5,505</u>	<u>\$989</u>

D & TRUST FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1995

ASSETS	BALANCE			BALANCE
	JANUARY 1, 1995	ADDITIONS	DEDUCTIONS	DECEMBER 31, 1995
Interfund receivable from General Fund	\$221	\$-0-	\$1	\$218
LIABILITIES				
Amount held for court order	<u>\$221</u>	<u>\$-0-</u>	<u>\$1</u>	<u>\$218</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
AGENCY FUNDS

EXHIBIT P-3
(Continued)

WORTHLESS CHECKS FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1995

	BALANCE JANUARY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1995
ASSETS				
Cash	\$118	\$215,497	\$215,500	\$118
LIABILITIES				
Amount held for others	\$ 4	\$215,497	\$215,507	\$4
Interfund payable to General Fund	114	—	18	96
TOTAL LIABILITIES	\$118	\$215,497	\$215,525	\$118

SECURITY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1995

	BALANCE JANUARY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1995
ASSETS				
Cash	\$232	\$—	\$—	\$232
LIABILITIES				
Amount held for court order	\$232	\$—	\$—	\$232

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE FIFTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 ASSET FUNDS

EXHIBIT A-3
 (Continued)

SPECIAL ASSET FORFEITURE TRUST FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1995

ASSETS	BALANCE	ADDITIONS		DEDUCTIONS	BALANCE
	JANUARY 1, 1995				DECEMBER 31, 1995
Cash held for evidence	\$46,750	\$20,832		\$26,428	\$ 41,154
Cash in bank	2,392	9,833		865	11,360
Vehicle	27,150	28,840		23,850	32,140
Jewelry and other valued assets	3,218	—0—		—0—	3,218
TOTAL ASSETS	\$79,510	\$58,505		\$51,143	\$107,514
LIABILITIES					
Amount held for others interfund payable to General Fund	\$87,984	\$58,912		\$63,341	\$104,718
	1,328	1,688		—0—	2,488
TOTAL LIABILITIES	\$89,312	\$60,599		\$63,341	\$107,206

5090 COMMISSION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1995

ASSETS	BALANCE	ADDITIONS		DEDUCTIONS	BALANCE
	JANUARY 1, 1995				DECEMBER 31, 1995
Cash	\$ 200	\$ 19,469		\$19,469	\$ 200
Accounts receivable	28,222	28,222		28,222	28,222
TOTAL ASSETS	\$28,422	\$47,691		\$47,691	\$28,422
LIABILITIES					
Amount held for others interfund payable to General Fund	\$28,422	\$47,691		\$47,691	\$28,422
	—0—	—0—		—0—	—0—
TOTAL LIABILITIES	\$28,422	\$47,691		\$47,691	\$28,422

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 BAYLIS BRIDGE, LOUISIANA
 ASBEST FUND

EXHIBIT P-3
 (Continued)

9090 PERPETUITY FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1979

	BALANCE	ADDITIONS	DEDUCTIONS	BALANCE
	JANUARY 1, 1979			DECEMBER 31, 1979
ASSETS				
Cash	5000	561,312	557,997	51,315
LIABILITIES				
Amount held for others	2000	561,312	557,997	21,575
Interest payable to General Fund	250	-----	-----	250
TOTAL LIABILITIES	2250	561,312	557,997	21,825

The accompanying notes are an integral part of the financial statements.

GENERAL FIELD AGENTS ACCOUNT GROUP

DISTRICT ATTORNEY OF THE FIFTH JUDICIAL DISTRICT
 EASTON PARISH, LOUISIANA
 SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
 DECEMBER 31, 1990

EXHIBIT B

GENERAL FIXED ASSETS	
office furniture and equipment	\$316,388
vehicles	49,278
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$365,666</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	
General Fund	\$365,177
Special Revenue Fund	49,485
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$414,662</u>

The accompanying notes are an integral part of the financial statements.

OTHER REPORTS REQUIRED BY
GOVERNMENT AGENCIES STANDARD
AND OMB CIRCULAR A-120

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

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

Honorable Charles F. Weyner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 16, 1999. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these 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-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has

Payne, Moore & Herrington, LLP

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, are fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Payne, Moore & Herrington, LLP
Certified Public Accountants

May 14, 1998

COAST GUARDIANSHIP OF THE NORTH ATLANTIC DISTRICT
 OFFICE WASHINGTON, DISTRICT
 BUREAU OF FEDERAL FINANCIAL ASSISTANCE
 THIS REPORT EXTENDS TO, 1966

FEDERAL GUARDIANSHIP
 PROGRAMS UNDER
PROGRAM TITLE

U.S. Department of Health
 and Human Services

Passed through the State of Louisiana,
 Department of Social Services
 Child Support Enforcement

7-3-64 to 6-30-65
 7-3-65 to 6-30-66

Total U.S. Department
 of Health and Human Services

U.S. Department of Justice

Passed through the State of Louisiana,
 Louisiana Commission on Law Enforcement
 Drug Enforcement Unit

1-1-64 to 12-31-64
 1-1-65 to 12-31-65

Total U.S. Department of Justice

U.S. Department of Education

Passed through Louisiana Department
 of Education

State and Drug-Free Schools and
 Communities Act of 1959

TOTAL FEDERAL ASSISTANCE

See Independent Auditor's Report.

FEDERAL CASH REVENUE	PROGRAM OR GRANT AMOUNT	ACCUMULATED EXPENSES AT 12-31-65	REVENUES ACCRUED	ACCUMULATED REVENUES AT 12-31-65
15,500	5457,844	388,384	5252,120	1,164,736
19,783	808,918	-0-	150,000	1,973,736
		56,294	384,000	58,784
16,579	60,000	18,000	28,000	44,000
16,579	60,000	-0-	60,000	124,000
		18,000	38,000	56,000
94,184	67,000	-0-	-0-	67,000
		471,378	5419,620	5,890,998

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE, COMBINED,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL,
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE, COMMERCIAL,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Charles F. Magner
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 18, 1999.

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

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

In planning and performing our audit of the financial statements of the District Attorney of the Sixth Judicial District for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the

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Accountable Charles F. Heger
District Attorney of the Ninth Judicial District
Napoleon Parish, Louisiana

Internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. 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 District Attorney's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

OUTSTANDING CHECKS - WORTHLESS CHECKS FUND

The Worthless Checks Fund bank account continues to show an increase in the number of old outstanding checks. Some of these checks were issued to merchants who receive payments regularly from the District Attorney Worthless Check account. Procedures should be established to investigate any outstanding check not clearing on timely basis. "Stop payment" orders should be issued, if necessary, and checks returned to the merchants.

MANAGEMENT'S RESPONSE

A list of all outstanding checks which have not been returned through the mail, have not cleared the bank and which are more than six (6) months old were given to the District Attorney's investigators. They have contacted each merchant they were able to locate to determine if the checks were received by them. In each instance they were not. We have contacted the "dead letter office" of the U.S. Post Office to determine if some of these checks are there and are awaiting their response. We will then go about reissuing new checks to the merchants. We have set up a system so that the investigators receive an up-dated list of outstanding checks each month to contact the merchants. For those merchants who are no longer in business and who cannot be located, we have deposited these funds in the District Attorney's Resolutions/Treas Account. We are attempting through various means to locate these merchants so that we can deliver their monies to them.

Fryre, Moore & Harrington, LLP

Honorable Charles F. Wagner
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

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

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

Fryre, Moore & Harrington, LLP

Certified Public Accountants

May 18, 1994

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

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

Honorable Charles F. Wagner
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 18, 1996. We have also audited the compliance of the District Attorney of the Sixth Judicial District with requirements applicable to its major federal financial assistance programs and have issued our report thereon dated May 18, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-118, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the District Attorney complied with laws and regulations, noncompliance with which would be material to its major federal financial assistance programs.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of the District Attorney of the Sixth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of the District Attorney of the Sixth Judicial District and on the compliance of the District Attorney with requirements applicable to its major program 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 financial statements in a separate report dated May 18, 1996.

The management of the District Attorney is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The

Foyne, Moore & Herrington, LLP

Honorable Charles F. Hagar
District Attorney of the Sixth Judicial District
Eggen Parish, Louisiana

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 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: Accounting Controls: Budgets; Cash, revenue and receivables; expenditures and accounts payable; payroll and related liabilities; Fixed assets; Debt and related debt service; and Fund balances; Administrative Controls: Individual activity; Civil rights; Cash management; Federal financial reporting; allowable cost/post principles; administrative requirements; Types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; Special reporting requirements; Establishing the pendency of certain children; and attempting to locate absent parents.

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

During the year ended December 31, 1985, the District Attorney expended seventy-eight and 71/100 percent (38,734) of its total federal financial assistance under one major Federal financial assistance program.

We performed tests of controls, as required by OMB circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 major Federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were here in scope that would be necessary to render an opinion as to these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Rayne, Moore & Herrington, LLP

Honorable Charles F. Weyner
District Attorney of the Ninth Judicial District
Madison Parish, Louisiana

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Rayne, Moore & Herrington, LLP
Certified Public Accountants

May 16, 1996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE, CONSOLIDATED,
INDIVIDUAL, FUND, AND ACCOUNT GROUP FINANCIAL
STATEMENTS PREPARED IN ACCORDANCE WITH
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINED,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Charles F. Wagner
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combined, individual fund, and account group financial statements of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 14, 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 the provisions of Office of Management and Budget (OMB) Circular A-129, "Audit of State and Local Governments." These standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

Payne, Moore & Herrington, LLP

Honorable Charles F. Nagner
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 14, 1996

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

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

Honorable Charles F. Majors
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1993, and have issued our report thereon dated May 14, 1994.

We have applied procedures to test the District Attorney's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1993: Political activity; Civil rights; Cash management; Federal financial reports; Allowable costs/cost principles; and Administrative requirements.

Our procedures were limited to the applicable procedures described in the office of Management and Budget's Compliance Requirement 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'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 had not complied, in all material respects, with those requirements.

Payne, Moore & Herrington, LLP

Honorable Charles F. Weger
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 16, 1996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO A MAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAM

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

Honorable Charles F. Weener
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 18, 1998.

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

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

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

Poyné, Moore & Harrington, LLP

Respectable Charles F. Weger
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In our opinion, the District Attorney of the Ninth Judicial District complied, in all material respects, with the requirements governing types of services allowed or disallowed; Eligibility; Matching, level of effort, or cost-sharing; Special reporting; Establishing the paternity of certain children; Attempting to locate absent parents; Claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program for the year ended December 31, 1996.

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

Poyné, Moore & Harrington, LLP

Certified Public Accountants

May 16, 1996

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

Honorable Charles F. Magner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 16, 1996.

In connection with our audit of the financial statements of the District Attorney, and with our consideration of the District Attorney's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we 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. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney had not complied, in all material respects, with these requirements.

Payne, Moore & Herrington, LLP

Honorable Charles F. Nagler
District Attorney of the Sixth Judicial District
Rapides Parish, Louisiana

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 18, 1995