

***INTERNAL CONTROL
AND
COMPLIANCE SECTION***





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS -- CONSULTANTS

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

Henry J. Wood, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, as of and for the year ended December 31, 1986, and have issued our report thereon dated May 30, 1987.

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

The management of the District Attorney of the Twenty-Ninth 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 general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements do not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and, in our opinion, that we consider to be material weaknesses as defined above.

This report is intended for the information of management and all applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

Metairie, Louisiana
May 28, 1997





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

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

*Harry J. Moud, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana*

We have audited the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 20, 1999.

We conducted our audit in accordance with generally accepted auditing standards; 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.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Twenty-Ninth Judicial District is the responsibility of the District Attorney of the Twenty-Ninth Judicial District'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 of the Twenty-Ninth Judicial District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the management and all applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

*Metairie, Louisiana
May 20, 1999*



STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Harry J. Marel, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the general purpose financial statements of District Attorney of the Twenty-Ninth Judicial District, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 20, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Ninth Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

Stagni & Company

Metairie, Louisiana
May 20, 1997

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Schedule of Federal Financial Assistance

For the year ended December 31, 1998

<u>Federal Grant/Pass Through Grant/Program Title</u>	<u>Pass Through Grant Number</u>	<u>CFDA Number</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Department of Justice				
Passed through Louisiana Commission of Law Enforcement and Administration of Criminal Justice:				
Drug Control and Systems Improvement - Formula Grant	95-87-0.00-0E38	18.879	\$25,174	\$25,174
Come-Home Assistance	95-C7-N-03-8348	18.570	\$4,264	\$4,264
Total Department of Justice			<u>\$29,438</u>	<u>\$29,438</u>
Department of Health and Human Services				
Passed through Department of Social Services Office of Family Support:				
Child Support Enforcement Title IV-D (Reimbursement)		13.783	\$128,421	\$92,845
Child Support Enforcement Title IV-D (Incentive)		13.783	29,879	21,850
Total Department of Health and Human Services			<u>\$158,300</u>	<u>\$114,695</u>
Total Federal Financial Assistance			<u>\$298,947</u>	<u>\$244,133</u>

See accompanying notes to Schedule of Federal Financial Assistance.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO THE SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 1986

NOTE 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128 AND SINGLE AUDIT ACT OF 1984

All Federal grant awards activity of the District Attorney of the Twenty-Ninth Judicial District are included in the scope of the OMB Circular A-128 and Single Audit Act of 1984.

NOTE 2 - BASES OF ACCOUNTING

The accompanying schedule of Federal financial assistance has been prepared on the modified accrual basis of accounting. Accrued revenue at year end represents cash received but not yet received.

NOTE 3 - DEFINITION OF MAJOR PROGRAMS

The Single Audit Act of 1984 defines a major federal financial assistance program based on the total federal financial assistance during the year. Based on the total expenditures as listed on the Schedule of Federal Financial Assistance, major programs are those with expenditures in excess of \$100,000. The District Attorney of the Twenty-Ninth Judicial District has no major programs.

**NOTE 4 - FEDERAL CATEGORIES OF FEDERAL DOMESTIC ASSISTANCE
(CFA) NUMBER**

The CFA numbers included in this report were determined based on the program name, review of grant contract information and the OMB's Catalogue of Federal Domestic Assistance.

NOTE 5 - TOTAL EXPENDITURES

Included in the total expenditures listed are amounts that the District Attorney of the Twenty-Ninth Judicial District expended in addition to or matched the federal portion of the federal assistance on each grant. These amounts are accounted for in the total as submitted on the reimbursement requests.

SUPPLEMENTARY REPORTS
ON
FEDERAL FINANCIAL
ASSISTANCE
SECTION





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CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

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

Harry J. Masel, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 20, 1997.

We have applied procedures to test the District Attorney of the Twenty-Ninth 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, 1996: political activity, civil rights, cash management, federal financial reports, allowable cost/audit principles, Drug-Free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Twenty-Ninth 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 Twenty-Ninth Judicial District had not complied, in all material respects, with these requirements.

This report is intended for the information of management, all applicable federal and state agencies, and those other governments from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

Mitcheville, Louisiana
May 20, 1997



STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

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

Harry J. Mincek, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 20, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District and with our consideration of the District Attorney of the Twenty-Ninth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed 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 of the Twenty-Ninth Judicial District'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 of the Twenty-Ninth Judicial District had not complied, in all material respects, with those requirements.

This report is intended for the information of management, all applicable federal and state agencies, and those other governments from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Sigani & Company

Metairie, Louisiana
May 20, 1997





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

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

Harry J. Mead, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 20, 1997.

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

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 Twenty-Ninth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Twenty-Ninth Judicial District's general purpose financial statements 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.

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

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance 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:

INTERNAL ACCOUNTING CONTROLS:

- Budgeting and Revisions
- Cash Receipts
- Cash Disbursements
- Intergovernmental Revenues and Receivables
- Purchasing, Receiving and Accounts Payable
- Payroll
- Property and Equipment
- Investments

CONTROLS OVER FEDERAL ASSISTANCE PROGRAMS:

General Requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

Specific Requirements:

- Types of services allowed



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, 1996, the District Attorney of the Twenty-Ninth Judicial District had no major federal financial assistance programs and expended 76% of its total Federal financial assistance under the following nonmajor federal financial assistance programs:

- + Child Support Enforcement Title IV-D Reimbursement Grant
- + Child Support Enforcement Title IV-D Incentive Grant

We performed tests of controls, as required by CB411 Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that non-compliance 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 operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management, all applicable federal and state agencies, and those other governments from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

Stagni & Company

Metairie, Louisiana
May 28, 1997



**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 **GENERAL LEASES (Continued)**

The following is an analysis of equipment leased under a capital lease as of December 31, 1996:

	<u>General Fixed</u>
	<u>Assets</u>
Equipment	<u>\$18,508</u>

The following is a schedule of future minimum lease payments under the capital lease agreement and the present value of the net minimum lease payments:

Year Ending	General Long
<u>December 31,</u>	<u>Term Debt</u>
1997	\$3,833
1998	<u>1,583</u>
Total minimum lease payments	5,416
Less: Amount representing interest	<u>228</u>
Present value of minimum lease payments	<u>\$5,178</u>

The amount of principal paid in 1996 on the capital lease was \$2,139 by the general fund.

NOTE 6 **PENSION PLANS**

All individuals who work at the District Attorney's offices are paid by the St. Charles Parish Council and are consequently members of the Parishwide Employees Retirement System through the St. Charles Parish Council. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employers who maintain retirement plans for their employees. All individuals at the District Attorney's office are compensated by others who disclose the required retirement plan information in

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Autom.	\$ 22,372	\$2,175	\$22,372	\$ 2,175
Equipment	165,181	16,644	0	181,795
Office Furnishings	4,234	0	712	3,522
Office Improvements	23,941	0	0	23,941
TOTAL	\$215,628	\$18,819	\$23,084	\$211,433

NOTE 4 LONG TERM DEBT

The following is a summary of changes in long term obligations of the St. Charles Parish District Attorney's office as of December 31, 1996:

	Balance January 1, 1996	Additions	Reductions	Balance December 31, 1996
Capital leases	\$8,318	\$0	\$3,129	\$5,179

NOTE 5 CAPITAL LEASES

The St. Charles Parish District Attorney's office has entered into a capital lease agreement for financing the acquisition of a copy machine. The lease agreement qualifies as a capital lease; therefore, the copy machine has been recorded at the present value of the future minimum lease payments as of the date of its inception.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2 DEPOSITS (INCLUDING INVESTMENTS)

At December 31, 1996, the District Attorney has cash and cash equivalents and investments (book balances) as follows:

	Bank Balances	Book Balances
Demand deposits	\$291,000	\$291,000
Money market accounts	8,530	8,530
Time deposits	78,461	78,461
TOTAL	\$378,000	\$378,013

These deposits are stated at cost, which approximates the market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the District Attorney's \$378,000 in deposits (bank balances) are secured from risk by \$377,694 of federal deposit insurance (risk category 1) and \$381,813 of pledged securities (risk category 2).

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 7 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

I. **Fund Equity**

Reserves

Reserves represented those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

2. **Total Columns on Financial Statements**

The total columns 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 financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

F. Cash, Cash Equivalents, and Investments (Continued)

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

G. Prepaid Expensitures

Prepaid expensitures result from prepayment for a benefit that is expected to be received within the following period.

H. Compensated Absences

The District Attorney has no formal written policy for vacation and sick leave. However, under (prevailing) practice present clerical employees are allowed to take 10 to 15 days vacation based on length of service, and 10 days sick leave each year. On December 1, employees are paid at their current earnings rate for any unused vacation. Sick leave cannot be accumulated and is forfeited at termination of employment. Assistant District Attorneys and investigators are not included in this informal leave policy. At December 31, 1996 there were no material accumulated leave benefits required to be reported in accordance with GASB Codification Section 660.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Measurement Focus and Basis of Accounting (Continued)

Revenues (Continued)

Interest on investments is recorded when the investments have matured and the income is available.

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.

E. Budget Practices

The District Attorney adopts budgets for the General Fund and Special Revenue Funds. The District Attorney prepared the budget on a modified accrual basis of accounting. Budget amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments.

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits, 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.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. Fund Accounting (Continued)

 Account Groups (Continued)

 General Long-Term Debt Account Group - Unmatured general long-term liabilities expected to be financed from the governmental funds of the District Attorney's office are accounted for in the general long-term debt account group, rather than in the governmental funds.

 The General Fixed Asset Account Group and the Long Term Debt Account Group are net "funds". They are concerned only with the measurement of financial position, not with the measurement of results of operations.

15. Measurement Focus and Basis of Accounting.

 The accounting and financial reporting treatment applied to a fund are 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 and the agency fund. These funds record revenues and expenditures using the following practices:

 Revenues

 Commissions on fees and expenses are recorded in the year they are collected by the tax collectors.

 Grants are recorded when the District Attorney is entitled to the funds.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Agency Fund

Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include:

Special Asset Forfeiture Fund - The Special Asset Forfeiture Fund is used to account for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Asset Groups

General Fixed Asset Account Group - Fixed assets used in the District Attorney's office (governmental fund type operations) are accounted for in the general fixed assets account group, rather than in the governmental funds. 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. The District Attorney's fixed assets purchased through the General Fund and Criminal Court Fund of the St. Charles Parish Council are maintained and included in the general fixed asset account group of the governing authority.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

c. Fund Accounting (Continued)

Special Revenue Funds (Continued)

Workless Checks Fund - The Workless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:13, which provides for a penalty for whenever the District Attorney's office collects and possesses a workless 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.

Court Cost Fund - The Court Cost Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 16:14, which authorizes the collection of an amount not to exceed \$10.00 from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

Pre-Trial Intervention Fund - The Pre-Trial Intervention Fund accounts for a program that handles cases that the District Attorney's Office feels would be better served out of the court system. These cases consist of people charged with misdemeanors, traffic tickets, or minor felonies. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of salaries of investigators assigned to this program and various office expenditures.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Special Revenue Funds (Continued)

Drug Enforcement Task Force Fund (Continued)

The District Attorney's office is the applicant agency and has the responsibility for all project administrative and financial matters. The project is a joint project between the District Attorney's Office and the St. Charles Parish Sheriff's Office. The two offices will collaborate in the joint project aimed at identifying, arresting, and prosecuting mid-level drug traffickers who affect the Parish of St. Charles, State of Louisiana. The grant provides for Federal funds of 73.61% and a local cash match of 26.39%. The grant operates under grant calendar years and funds are disbursed throughout the duration of the project regardless of the grant year.

Title IV-D 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 517 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 obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Incentive Fund - The Incentive Fund is used to account for payments received from the Louisiana Department of Health and Human Resources which consist of 15 per cent of all amounts collected and required to be distributed, as provided in Section 456 of the Social Security Act, to reduce or repay assistance payments.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

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

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

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fees collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Special Revenue Funds

Drug Enforcement Task Force Fund - The Twenty-Ninth Judicial District, District Attorney receives funds as a sub-grantee under the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant is authorized by the Omnibus Crime Control and Safe Streets Act of 1968 as provided under P.L. 90-351 as amended.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
BY CHARLES FRANKLIN LOUISIANA**

COMBINATION STATEMENT OF RECEIPTS, DISBURSEMENTS AND BALANCE AS FOLLOWS:

Period Year Ended December 31, 1988

	Receipts	Disbursements	Balance	Receipts	Disbursements	Balance
Receipts						
Check Accounts						
Contributions individuals						197,000
Publicities	10,000					10,000
Banking charges	14,200	10,000		10,000		
Impressments	1,000					
Special receipts	1,000					
Tax receipts						
Disbursements						
Check						
State (per month)	10,000					10,000
Interest (first month)	1,000					1,000
State (second month)	500					500
Impressments	1,000					1,000
Expenses (monthly)	1,000					1,000
Administrative expenses						
Salaries	0					0
State (per month)	1,000					1,000
Interest	100					100
Other salaries	1,100					1,100
Other salaries	1,100					1,100
Travel and expenses	1,100					1,100
Cost of operations	1,100					1,100
Net	1,000					1,000
Administrative						
Expenses						
Capital						
Expenses						
Net expenses						
GRAND TOTAL RECEIPTS AND DISBURSEMENTS	100,000	100,000	0	100,000	100,000	0
Open Financing Receipts						
From Year End (December) 1988						
GRAND TOTAL RECEIPTS AND DISBURSEMENTS	100,000	100,000	0	100,000	100,000	0
GRAND TOTAL RECEIPTS AND DISBURSEMENTS	100,000	100,000	0	100,000	100,000	0

STATE OF LOUISIANA - TWENTY-NINTH JUDICIAL DISTRICT
BY CHARLES FRANKLIN LOUISIANA

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
BY CHARLES W. BRADY, CLERK**

COMBINED BALANCE SHEET - SPECIAL RECEIPTS FUND

For the Year Ended September 30, 1987

	Debit	Credit	Debit	Credit	Debit	Credit
	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>
ASSETS AND OTHER DEBIT						
Cash and cash equivalents	94,871	81,823	88,787	81,823	88,787	81,823
Receivables		15,000				
Prepaid expenses		100				
Due to other funds		1,000				
Commissions on sales and discounts	2,328	1,000	1,000	1,000	1,000	1,000
Due from other governmental units		21,377				
Due from other funds		21,377				
TOTAL ASSETS AND OTHER DEBIT	<u>97,199</u>	<u>120,577</u>	<u>89,787</u>	<u>82,823</u>	<u>89,787</u>	<u>82,823</u>
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	11,175	8,866			8,866	8,866
Due to other governmental units		11,481			11,481	11,481
Due to other funds		1,107			1,107	1,107
Fund Equity						
Reserves for special fund equity						
Fund balance - unrestricted and						
restricted	86,024	111,710	88,787	73,957	88,787	73,957
TOTAL LIABILITIES AND FUND EQUITY	<u>97,199</u>	<u>120,577</u>	<u>89,787</u>	<u>82,823</u>	<u>89,787</u>	<u>82,823</u>

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF AMERICAN ACCOUNTING POLICY

As provided by Article V, Section 26 of the Louisiana Constitution of 1904, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his District, and is the legal adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the Judicial District for a term of six years. The Judicial District encompasses the Parish of St. Charles, Louisiana.

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Twenty-Ninth 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

The District Attorney of the Twenty-Ninth Judicial District is a primary government as defined by GASB Statement 14. District attorneys are independently elected officials, are legally separate from their respective parish councils, and are locally independent.

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.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

**(COMBINED) STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS), AND ACTUAL -
SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues			
Charges for services:			
Commissions on fees and forfeitures	5,038,854	5,027,855	(\$1,000)
Production fees	7,852	7,852	000
Notary fees check fees	3,080	3,070	00
Intergovernmental	238,780	235,237	(\$3,543)
Interest and miscellaneous	4,471	4,471	0
Total revenues	<u>5,528,837</u>	<u>5,508,485</u>	<u>(\$20,352)</u>
Expenditures			
Current:			
General government:			
Notary fees check payments		876	(\$714)
Salaries and related benefits	5,027,826	5,027,754	72
Telephone and utilities		12,287	(\$12,287)
Professional services		5,895	(\$5,895)
Repairs and maintenance	5,285	5,285	000
Automobiles	5,895	5,875	20
Meetings		82	(\$82)
Books and subscriptions	5,857	7,783	(\$1,926)
Insurance	883	1,283	(\$400)
Office expense	5,441	7,824	(\$2,383)
Travel and conferences	5,875	4,825	1,050
Open expenditures		4,712	(\$4,712)
Rent	25,084	25,285	(\$201)
Miscellaneous	5,225	52	(\$5,173)
Intergovernmental	25,174	25,174	000
Capital outlay:			
Equipment	5,823	5,225	(\$598)
Total expenditures	<u>5,528,826</u>	<u>5,517,225</u>	<u>(\$11,601)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	40,011	91,260	(\$51,249)
Other Financing Sources:			
Proceeds from disposition of fixed assets	---	825	(\$825)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	40,011	92,085	(\$52,074)
FUND BALANCE at beginning of year	285,417	285,417	---
FUND BALANCE at end of year	<u>325,428</u>	<u>377,502</u>	<u>(\$92,074)</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
- BUDGET (DAMP BROS) AND ACTUAL -
GENERAL FUND**

For the Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues			
Charges for services:			
Commissions on fines and forfeitures	\$73,187	\$73,260	(\$73)
Sale of assets forfeited	1,089	3,677	1,048
Intergovernmental	4,184	4,499	304
Interest and miscellaneous	3,074	3,084	30
Total revenues	<u>\$81,534</u>	<u>\$84,520</u>	<u>\$2,986</u>
Expenditures			
Current:			
General government:			
Salaries and related benefits	\$9,084	\$9,899	(\$815)
Telephony and utilities	18,080	90,200	(72,120)
Professional services	15,652	11,886	3,766
Automobile	8,444	9,644	(1,200)
Meetings	1,142	940	202
Dues and subscriptions	11,428	12,089	(661)
Insurance	2,119	2,106	13
Office supplies	28,653	23,291	11,854
Travel and conventions	14,458	14,627	(169)
Cash expenditures	1,178	1,877	80
Capital outlay:			
Equipment	8,613	4,729	3,884
Debt service:			
Principal	3,148	3,129	19
Interest	268	288	(20)
Total expenditures	<u>\$87,326</u>	<u>\$138,662</u>	<u>(\$50,936)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,800)	(54,142)	(52,342)
FUND BALANCE at beginning of year	\$8,798	\$8,798	
FUND BALANCE at end of year	<u>(\$6,992)</u>	<u>(\$45,344)</u>	<u>(\$38,352)</u>

The accompanying notes are an integral part of this statement.

**DETROIT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

**(COMBINED) STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1998

	General	Special Revenues	Totals (Other than Trusts)
Revenues			
Charges for services:			
Commissions on fines and forfeitures	\$79,290	\$411,000	\$490,290
Penalties fines		7,800	7,800
Fees of courts clerk/ret	3,800		3,800
Workshops civil fees		2,070	2,070
Management	4,400	204,617	209,017
Interest and miscellaneous	2,000	4,911	6,911
Total revenues	<u>\$89,490</u>	<u>\$622,408</u>	<u>\$711,898</u>
Expenditures			
Current:			
Self-governance:			
Retirees and related benefits		311	311
Salaries and related benefits	\$5,455	\$91,314	\$96,769
Telephone and utilities	10,200	11,807	22,007
Professional services	11,888	4,800	16,688
Repairs and maintenance		1,000	1,000
Automobile	3,444	3,811	7,255
Meetings	907	87	994
Dues and subscriptions	10,100	1,300	11,400
Insurance	2,419	1,300	3,719
Office supplies	22,298	1,644	23,942
Travel and conferences	14,027	4,000	18,027
Dear expenditures	1,207	4,710	5,917
Rent		11,000	11,000
Miscellaneous		80	80
Intergovernmental		25,174	25,174
Capital outlay			
Equipment	4,730	3,000	7,730
Other services:			
Postage	2,100		2,100
Interest	360		360
Total expenditures	<u>\$87,360</u>	<u>\$111,111</u>	<u>\$198,471</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$19,870)	\$69,298	\$49,428
Other Financing Sources			
Proceeds from disposition of fixed assets		600	600
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(\$19,870)	\$69,898	\$49,028
FUND BALANCES at beginning of year	\$5,700	\$66,411	\$72,111
FUND BALANCES at end of year	(\$14,170)	\$136,310	\$122,140

The accompanying notes are an integral part of this statement.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Governance Auditing Standards*, we have issued reports of the District Attorney of the Twenty-Ninth Judicial District's internal control and compliance with laws and regulations which are presented on pages 25 and 27 of this document, respectively.

Sageci & Company

Metairie, Louisiana
May 26, 1997





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Harry J. Morel, Jr., District Attorney of the
Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Ninth Judicial District's management. Our responsibility is to express an opinion on the general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, *Audit 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 Twenty-Ninth Judicial District, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

FINANCIAL
SECTION



**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
32 CHARLES PARISH, LOUISIANA**

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**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

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**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

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*DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA*

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 11 INSURANCE

The District Attorney of the Twenty-Ninth Judicial District is exposed to risks of loss related to physical damage to assets, errors and omissions, and employee injuries. The District Attorney has purchased commercial insurance coverage for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three proceedings years.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 18 **AGENCY FUND - SPECIAL ASSET FORFEITURE FUND (Continued)**

- (2) The remaining funds will be allocated as follows:
- (a) Sixty per cent thereof to the law enforcement agency or agencies making the seizure, such proceeds to be used in drug law enforcement, including but not limited to reward programs established by such agencies.
 - (b) Twenty per cent thereof to the criminal court fund of the applicable parish government.
 - (c) Twenty per cent thereof to any District Attorney's office that employs attorneys who handle the forfeiture actions for the state. This shall be paid into the District Attorney's 12 per cent (general) fund to be used for public purposes including, but not limited to use for prosecution, research, support and continuing legal education.

Changes in the account are as follows:

Balance: January 1, 1996	<u>\$7,478</u>
Additions:	
Forfeitures received	\$16,566
Interest earned	_____ 353
	<u>\$16,919</u>
Reductions:	
Forfeitures returned	\$ 599
Forfeitures distributed	13,141
	<u>\$13,740</u>
Balance: December 31, 1996	<u>\$10,657</u>

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 9 TITLE II-B PROGRAM (Continued)

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

There are no restrictions on how incentive payments may be expended, except as may be required by state law, for any other funds of the District Attorney. However, these payments, as well as the reimbursed payments, may be subjected to further review and audit by the federal grantor agency. Provisions has not 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.

NOTE 10 AGENCY FUND - SPECIAL ASSET FORFEITURE FUND

This fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug related activities. Monies deemed to be forfeitable are returned to the person from whom it was seized. Withdrawal of forfeited funds can be made only upon order of the court. Forfeited money in the fund shall be distributed in order of priority as follows:

- (1) For satisfaction of any bona fide security interest or lien.
- (2) 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.

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4 **PENSION PLANS** (Continued)

their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

NOTE 5 **LITIGATION**

There is no litigation pending against the District Attorney as December 31, 1996.

NOTE 6 **EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney for the year ended December 31, 1996, paid out of funds of the criminal court, the St. Charles Parish Council, or directly by the State.

NOTE 7 **TITLE IV-D 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 Number 15.783. 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, 1996, the District Attorney for the Twenty-Ninth Judicial District expensed \$92,840 and \$51,866 in reimbursement and incentive payments, respectively.

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***DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
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