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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

Rapides Parish, Louisiana

Financial Report

December 31, 1996

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Release Date: NOV 20 1997



PAYNE, MOORE & HERRINGTON, LLP
Certified Public Accountants
Alexandria, Louisiana

CLERK OF SUPERIOR COURT OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1996

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1955

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DOYLE, MOORE & HERRINGTON, LLP

CHARTERED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable 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, 1998, 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) Circulars A-133, "Standards of State and Local Governments," OMB 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 aspects, the financial position of the District Attorney of the Sixth Judicial District, Rapides Parish, Louisiana, as of December 31, 1998, 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 aspects, 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, 1998, and the results of operations of each fund for the year then ended in conformity with generally accepted accounting principles.

DOYLE, MOORE & HERRINGTON, LLP	DOYLE, MOORE & HERRINGTON, LLP	DOYLE, MOORE & HERRINGTON, LLP
1100 CANAL STREET	1100 CANAL STREET	1100 CANAL STREET
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PAUL MOORE & HERRINGTON, LLP

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

In accordance with Government Auditing Standards, we have also issued a report dated June 9, 1997, on our consideration of the District Attorney's internal control structure and a report dated June 9, 1997, on its compliance with laws and regulations.

Paul Moore & Herrington, LLP

Certified Public Accountants

June 9, 1997

BUDGET STATEMENT OF THE SIXTH ANNUAL CONTRACT
 SAVINGS PLAN, 1973-1974
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1974

	COMBINED BALANCE SHEET		FINANCIAL FUND TYPE		ACCOUNT GROUPS		TOTALS (COMBINED)
	GENERAL FUND TYPE	SPECIAL SERVICES	ASSETS	LIABILITIES	GENERAL FUND TYPE	OTHER GROUPS	
ASSETS AND OTHER CREDIT							
Cash	\$ 41,880	\$ 4,121	\$181,281		\$	\$	\$ 206,159
Intergovernmental, non-investable	87,314	118,781	36,488				342,663
Invested in securities	126,800		883				327,283
Fixed real estate			21,492				21,492
Inventory and other related assets			3,415				3,415
Fixed Assets					487,824		487,824
OTHER DEBIT							
Amount to be provided for retirement by General Long-Term Debt							31,422
TOTAL ASSETS AND OTHER CREDIT	<u>256,000</u>	<u>122,902</u>	<u>303,061</u>	<u>303,061</u>	<u>487,824</u>	<u>31,422</u>	<u>825,308</u>
LIABILITIES, DEBIT, AND OTHER CREDIT							
Capital Leases payable	\$ 10,284	\$ 4,429		\$	\$ 111,831	\$	\$ 116,544
Accounts payable	5,853	4,483					10,336
Intergovernmental payable							22,388
Compensated absences payable							188,684
Amounts held for others			188,484				188,484
Unassigned fund balance			213,283				213,283
Total Liabilities	<u>16,137</u>	<u>8,912</u>			<u>111,831</u>	<u>0</u>	<u>313,712</u>
DEBIT AND OTHER CREDIT							
Provision for general fixed assets	1,000						1,000
Fixed Assets - Unassigned	188,824						188,824
Total Equity and Other Credits	<u>189,824</u>	<u>118,990</u>			<u>376,079</u>	<u>0</u>	<u>564,903</u>
TOTAL LIABILITIES, DEBIT, AND OTHER CREDIT	<u>190,861</u>	<u>123,402</u>		<u>303,061</u>	<u>487,824</u>	<u>0</u>	<u>825,308</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 BAPTIST PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1994

REVENUES	GOVERNMENTAL FUNDS		TOTALS (MEMORANDUM ONLY)
	FOUNDS		
	GENERAL	SPECIAL REVENUE	
Intergovernmental	\$388,878	\$554,364	\$ 943,242
Notations checks collection fees	357,731		357,731
Patrol Intervention income	332,738		332,738
Interest	2,483	264	2,747
Operating support from			
Baptist Parish Police Jury	3,288	4,408	7,696
Criminal Court Fund	3,448	4,838	7,986
Other	<u>1,888</u>	<u>1,588</u>	<u>3,588</u>
Total Revenues	<u>888,725</u>	<u>565,458</u>	<u>1,454,183</u>
EXPENDITURES			
Current - general government			
- judicial	533,825		533,825
- judicial - child support		878,258	878,258
Capital outlay	48,850	3,183	52,033
Debt service	<u>28,888</u>		<u>28,888</u>
Total Expenditures	<u>641,563</u>	<u>881,441</u>	<u>1,523,004</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,258	(218,219)	26,140
OTHER FINANCING SOURCES (USES)			
Capital lease proceeds	21,278		21,278
Operating transfer in		18,119	18,119
Operating transfer out	<u>118,119</u>		<u>118,119</u>
Total Other Financing Sources (Uses)	<u>21,278</u>	<u>18,119</u>	<u>39,397</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	47,418	-0-	47,418
FUND BALANCES, BEGINNING OF YEAR	143,858	-0-	143,858
<u>FUND BALANCES, END OF YEAR</u>	<u>\$191,276</u>	<u>\$-0-</u>	<u>\$191,276</u>

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

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT

MAYNARD SALMON, LOCALITIES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - FISCAL YEAR 1976
 GENERAL AND SPECIAL SERVICES FUND

	GENERAL FUND		SPECIAL SERVICES FUND		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Intergovernmental	\$ 100,000	\$ 104,075	\$ 425,000	\$ 554,504	\$ 129,304
Hotdogs, checks collection, fees	100,000	100,000			
Practical instruction, income	100,000	100,000			
Savings	5,000	5,000	200	204	(20)
Operating support from					
Regional Police Policy Jury		5,200		4,632	4,632
Criminal Court Fund		5,800		5,800	5,800
Total revenues	<u>505,000</u>	<u>514,075</u>	<u>425,200</u>	<u>565,308</u>	<u>706,380</u>
EXPENDITURES					
Court - special government	616,100	503,825	82,275	82,275	(132,800)
- judicial			548,775	578,100	(132,800)
- judicial - child support		45,050	3,500	3,500	(1,000)
Social, society	<u>15,000</u>	<u>15,000</u>	<u>300,000</u>	<u>300,000</u>	<u>165,000</u>
Salaries					
Total Expenditures	<u>631,100</u>	<u>518,825</u>	<u>482,275</u>	<u>481,775</u>	<u>132,800</u>
EXCESS (DEFICIENCY) OF REVENUES	<u>-4</u>	<u>44,250</u>	<u>(148,075)</u>	<u>(18,119)</u>	<u>132,800</u>
OVER EXPENDITURES					
OTHER FINANCING SOURCES (USES)					
Capital assets proceeds		20,278		20,278	(132,800)
Special taxes, fees		128,120		128,120	
Operating transfer in					
Special transfer in					
Total Other Financing Sources (Uses)	<u>0</u>	<u>148,398</u>	<u>0</u>	<u>148,398</u>	<u>(132,800)</u>
EXCESS (DEFICIENCY) OF REVENUES AND					
OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>44,218</u>	<u>0</u>	<u>0</u>	<u>0</u>
RECONCILED AND OTHER FINANCING					
SOURCE	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, BEGINNING OF YEAR	<u>3,011,625</u>	<u>3,011,625</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>3,111,625</u>	<u>3,111,625</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 11, 1986

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

As provided by Article V, Section 26 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 evaluating how to define the District Attorney, for financial reporting purposes, 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 capability 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 Ninth 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 GASB 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, 1994

NOTE 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.

6. 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 summarizing 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 15:570.11, 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 Commission 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 partial intervention income. It is the general operating fund of the District Attorney office.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1996

NOTES TO FINANCIAL STATEMENTS

SPECIAL REVENUE FUND -
TITLE IV-D FUND

The Title IV-D special revenue fund consists of grants from the Louisiana Department of Social Services, authorized by act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to 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 Restitution Fund is used to account for certain restitutions held in a trustee capacity for litigants as provided by court orders.

The E & T 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 11, 1988

NOTES TO FINANCIAL STATEMENTS

The Bond Commission Fund accounts for receipts and disbursements related to a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The disbursements are made according to state law with an equal one-fourth (¼) going to the following governmental agencies: District Attorney of the Ninth Judicial District, Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

The Bond Forfeiture Fund accounts for collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

C. BASIS OF ACCOUNTING

The District Attorney's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting to conform with generally accepted accounting principles.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1994

NOTES TO FINANCIAL STATEMENTS

G. BUDGETS

The District Attorney's General Fund and Special Revenues 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.

H. CASH

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

I. SHORT-TERM INTERFUND 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."

J. FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition 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.

K. ACCUMULATED VACATION

Vested 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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1994

NOTES TO FINANCIAL STATEMENTS

11. Amounts of unused 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 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 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 90 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. 41, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

I. LONG-TERM OBLIGATIONS

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

J. FUND EQUITY

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

K. INTERFUND TRANSACTIONS

Fund-to-fund 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.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
November 11, 1994

NOTES TO FINANCIAL STATEMENTS

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

L. MEMORANDUM ONLY - TOTAL COLUMNS

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 are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. 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 these 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, 1994. As an independently elected parish official, budgetary control is exercised by the District Attorney at the fund level.

**DISTRICT ATTORNEY OF THE NINE JUDICIAL DISTRICT
 EASTERN PARISH, LOUISIANA
 DECEMBER 31, 1998**

NOTES TO FINANCIAL STATEMENTS

3. CASH

At December 31, 1998, the District Attorney had cash (bank balances) totaling \$281,157 as follows:

Cash held for evidence	\$122,578
Demand deposits	11,423
Interest-bearing demand deposits	<u>14,156</u>
Total	\$281,157

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the District Attorney had \$331,513 in deposits (collected bank balances). These deposits were secured from risk by \$171,517 of federal deposit insurance.

4. INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables are comprised of the following:

STATE RECEIVABLES

Child support enforcement reimbursement	\$108,175
Drug prosecution unit	18,000
Commissions on child support cases	8,010
Commissions on bond fees	16,800
LACE	8,422
Other	<u>2,423</u>
	\$280,825

5. INTERFUND RECEIVABLES/PAYABLES

RECEIVABLE FUND	PAYABLE FUND	AMOUNT
General	TITLE IV-C	\$21,880
	Monthless Checks	2,357
	Special Asset Forfeiture Trust	2,340
	Bond Commission	8,497
	Bond Forfeiture	200
D & T TRUST	General	510
Restitution	General	<u>12</u>
		\$27,391

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 BAPTIST PARISH, LOUISIANA
 DECEMBER 31, 1994

NOTES TO FINANCIAL STATEMENTS

4. 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, 1994:

	BALANCE JANUARY 1, 1994	ADDITIONS	RETIREMENTS	BALANCE DECEMBER 31, 1994
Furniture and office equipment	\$144,384	\$18,783	\$ -0-	\$163,167
Vehicles	42,276	21,238	-0-	63,514
	\$186,660	\$39,991	\$ -0-	\$226,651

Vehicles and other seized assets in the amount of \$21,488 and \$3,288, respectively, shown in the Agency Fund on the combined balance sheet represent vehicles and other assets seized through the Special Asset Forfeiture Trust Fund.

5. LEASES AND RENTAL COMMITMENTS

Operating lease payments for the year ended December 31, 1994, are presented as follows:

SCHEDULE OF OPERATING LEASES

Office space for Title IV-B program	\$21,064
office equipment	3,917
	\$24,981

These leases are for terms of one year. All leases expire on various dates in 1995.

6. 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, 1994, are \$8,898 and \$76,584, respectively.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 EASTERN PARISH, LOUISIANA
 DECEMBER 31, 1996**

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, 1996.

YEAR ENDING DECEMBER 31-	
1997	\$51,382
1998	____,000
Total minimum lease payments	52,382
Less: amount representing interest	____,000
Present value of future minimum lease payments	\$51,382

9. CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 1996, the following changes occurred in capital leases and capitalized advances reported in the General Long-Term Debt Accounts Group:

	CAPITAL LEASES	CAPITALIZED ADVANCES
Balance, January 1, 1996	\$ 10,848	\$ 19,071
Additions	21,370	30,348
Reductions	(12,315)	(18,277)
Balance, December 31, 1996	\$ 19,903	\$ 31,142

10. CHANGES IN AGENCY FUND DEPOSITS HELD FOR OTHERS

The changes in the agency fund deposits for the year are as follows:

	BANKRUPTCY ESTATE	D & DEBT	WORKERS COMPENSATION	REVENUE
Balance, beginning of year	\$ 789	\$578	\$ 4,438	\$212
Additions				
Deposits for litigants, court orders, or others	2,828	-0-	392,383	-0-
Deductions				
Settlements to litigants, governmental agencies, and others	(2,187)	-0-	(398,798)	-0-
Balance, end of year	\$ 430	\$578	\$ 4,123	\$212

**DISTRICT ATTORNEY OF THE NINE JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1994**

NOTES TO FINANCIAL STATEMENTS

	SPECIAL ASSESS		BOND COMMISSIONS	BOND INTERESTS
	PURCHASE PRICE			
Balance, beginning of year	\$ 191,504		\$ 29,733	\$ 3,405
Additions:				
Deposits for litigants, assets seizures, or others	201,957		109,282	17,143
Subtractions:				
Settlements to litigants, governmental agencies, and others	(144,344)		(111,837)	(128,738)
Balance, end of year	\$ 149,117		\$ 27,178	\$ 1,810

11. DEDICATED FUND BALANCE

The District Attorney receives \$500 per month more in lease reimbursement from the Rapides Parish Police Jury than actual lease expenses for rental of facility space. This excess money received is being set aside so that adequate facilities can be purchased in the future.

12. 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 approved by the Louisiana Legislature. At December 31, 1994, 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 employer 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, 504 Franklin's Street, New Orleans, LA 70116.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1994

NOTES TO FINANCIAL STATEMENTS

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 five-eighths percent (7.625%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-B program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 1994, 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 14619, Baton Rouge, LA 70804-4619.

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-B program. The District Attorney records pension expenditures when paid to those retirement systems. Pension costs were as follows for the last three years:

	TITLE IV-B PROGRAM		OTHER
	EMPLOYEES	EMPLOYERS	EMPLOYERS
1994	27,188		15,841
1993	24,758		14,873
1992	23,488		13,576

13. 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 resources 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 4% commission on court costs, certain grants not approved for in a Special Reserve Fund, legal fees received from other governmental units, fees for collection on worthless checks, and provincial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another Fund.

DISTRICT ATTORNEY OF THE NINTH
 JUDICIAL DISTRICT
 WAFDOR PARISH, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 DECEMBER 31, 1986

EXHIBIT B-1

ASSETS	
Cash	\$ 43,885
Due from other governmental units:	
Law enforcement grant	39,800
Reimbursement of LAFB disbursements	9,437
Other	1,812
Interfund receivable from Special Revenue Fund	211,800
Interfund receivable from Agency Funds:	
Workforce Checks Fund	2,397
Special Asset Forfeiture Trust Fund	2,746
Bond Commission Fund	9,497
Bond Forfeiture Fund	____249
<u>TOTAL ASSETS</u>	422,807
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 16,394
Due to governmental unit - Rapides Parish Police Jury	9,851
Interfund payable to Agency Funds:	
Restitution Fund	13
D.A. TRUST FUND	____278
Total Liabilities	____16,536
Fund Balance - unencumbered - (Exhibit B-2)	
Designated	3,908
Undesignated	189,817
Total Fund Balance	____193,725
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	422,807

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 MONROE PARISH, LOUISIANA
 PERIOD: YEAR
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1994

SHEET 1-7

REVENUE	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental revenues-			
Commissions on Taxes, Bond Indentures, court costs, and asset forfeitures	\$101,000	\$101,000	\$ 0.000
Driver's license fees	8,000	8,000	0.000
Federal grants	49,500	49,480	(20.000)
State grants		11,000	11,000
Legal fees	58,000	59,000	1,000
Mortgage tax/fee collection fees	188,000	187,701	(299.000)
Practical insurance income	110,000	110,700	700
Interest income	8,000	1,481	(6,519)
Operating support from Rapides Parish Police Jury		1,200	1,200
Criminal Court Fund		1,400	1,400
Other income		1,000	1,000
Total Revenues	\$385,500	\$405,761	\$20,261
EXPENDITURES			
Current - general government - judicial			
Salaries and related benefits	180,500	181,101	(600.000)
Operating support to criminal court fund	145,000	143,300	1,700
Contract services	10,000	9,300	700.000
Professional fees	7,000	10,000	(3,000)
Travel and seminars	18,000	18,000	0.000
Office maintenance	400	300	100
Vehicle maintenance	4,000	4,100	(100)
Equipment repairs and maintenance	600	1,400	(800)
Parking fees		1,200	(1,200)
Office supplies	2,000	1,400	600
Books and subscriptions	18,000	18,411	(411)
Equipment leases	1,000	1,400	(400)
Mandatory education program		0	0
Miscellaneous	48,000	48	47,952
Total General Government	\$385,100	\$385,920	(\$820)
Capital outlay		48,800	(48,800)
Debt Service:			
Principal	28,000	18,810	9,190
Interest		1,300	(1,300)
Total Debt Service	28,000	20,110	7,890
Total Expenditures	\$413,100	\$406,030	\$7,070
EXCESS OF REVENUES OVER EXPENDITURES	-0-	44,731	44,731
OTHER FINANCING SOURCES (USES)			
Capital lease proceeds		21,378	21,378
Operating transfers out:			
Special Revenue Fund		(18,100)	(18,100)
Total Other Financing Sources (Uses)	3,278	3,278	0.000
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-0-	47,411	47,411
FUND BALANCE, BEGINNING OF YEAR	181,400	181,400	-0-
FUND BALANCE, END OF YEAR	\$181,400	\$228,811	\$47,411

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

SPECIAL REVENUE FUND

Title IV-E Fund - To account for the expenditures and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV(c) of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of 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.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TOTAL FUND FUND
 BALANCE SHEET
 DECEMBER 31, 1994

EXHIBIT B-1

ASSETS	
Cash	\$ 4,511
Due from other governmental units:	
Federal grants	188,175
Commission on child support cases	8,054
Other	____517
<u>TOTAL ASSETS</u>	<u>\$199,957</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Accounts payable	\$ 4,418
Due to other governmental units:	
Rapides Parish Police Jury	4,343
Interfund payable to GENERAL Fund	112,879
Total Liabilities	120,890
Fund balance - unreserved - undesignated (Exhibit B-2)	____867
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$199,957</u>

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 BASTROP PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE 15-D FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1994

	BUDGET	ACTUAL	VARIANCE - (UNFAVORABLE)
REVENUES			
Intergovernmental revenues:			
Federal grant - Title IV-B program	\$ 304,000	\$428,818	\$ 122,400
Incentive commissions on child support collections	118,000	129,874	8,874
Interest income	285	284	(1)
Operating support from Rapides Parish Police Jury		4,452	4,452
Criminal Court Fund		4,535	4,535
Other revenues	<u>1,832</u>	<u>1,388</u>	<u>(444)</u>
Total Revenues	<u>\$429,952</u>	<u>\$589,337</u>	<u>\$159,385</u>
EXPENDITURES			
Current - Judicial - child support			
Salaries and related benefits	508,380	508,387	(7)
Travel and reimburse	1,340	4,563	3,223
Office supplies	2,400	3,586	1,186
Telephone	4,100	4,127	(27)
Utilities	4,300	4,006	294
Janitorial	3,475	3,240	1,235
Rent	28,000	28,000	(8,844)
Insurance	4,200	4,200	17
Cops and subscriptions	500	507	107
Building and maintenance	300	3,278	(2,978)
Parent locate services	325	382	(57)
Equipment lease	3,100	3,510	1420
Miscellaneous fees	4,300	4,320	(1)
Library costs	100	4,820	(4,720)
Miscellaneous		<u>340</u>	<u>(340)</u>
Total Child Support	<u>584,770</u>	<u>578,120</u>	<u>6,650</u>
Capital outlay	1,000	1,388	(3,200)
Total Expenditures	<u>\$585,770</u>	<u>\$583,428</u>	<u>\$2,342</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(148,818)	(18,121)	130,696
OTHER FINANCING SOURCES			
Operating transfers in:			
Criminal Fund	<u>18,122</u>	<u>18,122</u>	<u>(18,122)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, BEGINNING OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, END OF YEAR	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$-0-</u>

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.

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

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

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

SPECIAL ASSET FORFEITURE TRUST FUND - To account for assets seized under Louisiana Revised Statute 40:2408, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances 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.

INSURANCE COMMISSION FUND - To account for receipt 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.

COMPARATIVE STATEMENT OF THE STOCK PURCHASING AGREEMENT
 ACCOUNTS BALANCE, LOS ANGELES
 ASSETS FUND
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1954

EXHIBIT B-1

	ASSETS		LIABILITIES		NET ASSETS		TOTAL	
	1954	1953	1954	1953	1954	1953	1954	1953
Cash	\$1,459	4	\$1,459	\$212	\$138,117	8,182	\$151,143	31,143
Accounts receivable								
INVESTED ACCOUNTS								
From General Fund	11	879			21,489		21,489	881
Vehicle					3,522		3,522	3,522
Inventory								
TOTAL ASSETS	\$1,470	883	\$1,459	\$212	\$159,606	\$8,182	\$177,765	\$42,246
LIABILITIES								
Accounts owed for others	\$1,461	881	\$1,461	\$122	\$141,590	\$17,113	\$158,703	\$41,494
Accounts payable to								
General Fund			1,352		2,198	3,482	4,640	1,142
TOTAL LIABILITIES	\$1,461	881	\$1,352	\$122	\$143,788	\$20,595	\$163,343	\$42,636

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

STATEMENT OF THE STATE HISTORICAL SOCIETY
 UNITED FAIRIES, SOCIETY
 FINANCIAL STATE - ALL ASSETS
 CONSOLIDATED STATEMENT OF CHANGES IN ASSETS
 YEAR ENDED DECEMBER 31, 1994

EXHIBIT B-2

	RESTRICTIONS	D. A. TRUST	MEMBERSHIP	RESERVE	RESTRICTIONS	SPRING	SPRING	SPRING	SPRING
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Balance, beginning of year	\$ 70	\$ 4,408	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Additions:									
Collections for acquisition	0								
Collections on									
workshops									
Memphis from assets									
refinancing									
Receipts from LA									
Contributions									
of Tennessee									
Receipts from bond									
refinancing									
Interest income									
Total Additions	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
Accounts paid to									
historians, and									
General									
Total	0	0	0	0	0	0	0	0	0
Accounts paid to									
governmental units or									
returned to donors									
Total Deductions	0	0	0	0	0	0	0	0	0
BALANCE, END OF YEAR	\$ 70	\$ 4,408	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

DISTRICT ATTORNEY OF THE FIFTH JUDICIAL DISTRICT
 SAFFORD PARKER, LOUISIANA
 ASSETS FUNDS

EXHIBIT P-3
 (Continued)

RESTITUTION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1996

	BALANCE JANUARY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
ASSETS				
Cash	\$717	\$2,838	\$2,191	\$3,364
Interfund receivable from General Fund	13	—0—	—0—	13
<u>TOTAL ASSETS</u>	<u>\$730</u>	<u>\$2,838</u>	<u>\$2,191</u>	<u>\$3,377</u>
LIABILITIES				
Amount held for court order	\$730	\$2,838	\$2,191	\$3,377

D & TRUST FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1996

	BALANCE JANUARY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
ASSETS				
Interfund receivable from General Fund	\$520	\$0.00	\$0.00	\$520
LIABILITIES				
Amount held for court order	\$520	\$0.00	\$0.00	\$520

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

OFFICE OF THE ATTORNEY GENERAL OF THE FIFTH JUDICIAL DISTRICT
 BAYLUM PARISH, LOUISIANA
 ASSET FUNDS

DISTRICT F-3
 (Cont'd)

NONREVENUE CHECKS FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1994

	BALANCE JANUARY 1, 1994	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1994
ASSETS				
Cash	\$4,820	\$281,382	\$281,382	\$4,820
LIABILITIES				
Amount held for others	\$4,820	\$289,382	\$289,382	\$4,820
Interest payable to General Fund	—	2,381	—	2,381
TOTAL LIABILITIES	\$4,820	\$281,382	\$281,382	\$4,820

GRANTS FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1994

	BALANCE JANUARY 1, 1994	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1994
ASSETS				
Cash	\$222	\$-0-	\$-0-	\$222
LIABILITIES				
Amount held for other order	\$222	\$-0-	\$-0-	\$222

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

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 BAPTIST PARISH, LOUISIANA
 AGENCY FUND

EXHIBIT P-3
 (Continued)

SPECIAL AGENT FORFEITURE TRUST FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1994

	BALANCE JANUARY 1, 1994	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1994
ASSETS				
Cash held for evidence	\$ 60,888	\$178,733	\$186,718	\$132,899
Cash in bank	11,389	186	4,038	8,329
Vehicles	31,950	24,458	34,889	21,489
Jewelry and other valued assets	3,310	—-0-	—-0-	3,310
TOTAL ASSETS	\$107,537	\$227,327	\$225,645	\$109,317
LIABILITIES				
Amount held for others intended payable to General Fund	\$104,918	\$283,173	\$148,387	\$139,584
	3,486	186	47	3,719
TOTAL LIABILITIES	\$108,404	\$283,359	\$148,434	\$143,303

BOSS COMMISSION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1994

	BALANCE JANUARY 1, 1994	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1994
ASSETS				
Cash	\$ 258	\$111,837	\$111,837	\$ 258
Accounts receivable	28,363	3,482	—-0-	31,845
TOTAL ASSETS	\$28,621	\$115,319	\$111,837	\$32,643
LIABILITIES				
Amount held for others intended payable to General Fund	\$28,643	\$118,845	\$113,837	\$32,713
	328	3,237	—-0-	3,565
TOTAL LIABILITIES	\$28,971	\$122,082	\$113,837	\$36,278

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

DISTRICT ATTORNEY OF THE NINE JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUND

EXHIBIT P-1
 (Continued)

5030 PARTICIPANT FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1994

	BALANCE JANUARY 1, 1994	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1994
ASSETS				
Cash	52,825	412,143	418,718	425
LIABILITIES				
Amount held for withdraw intended payable to General Fund	28,000	227,143	218,718	0-0-
	128	0-0-	1	128
TOTAL LIABILITIES	52,825	412,143	418,718	425

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

GENERAL FUND ASSETS ACCOUNT GROUP

DISTRICT ATTORNEY OF THE NINE JUDICIAL DISTRICTS
BAFIDES PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
DECEMBER 31, 1994

	DOLLARS
GENERAL C	
GENERAL FIXED ASSETS	
Office furniture and equipment	\$371,348
Vehicles	18,573
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$389,921</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	
General Fund	\$183,315
Special Revenue Fund	20,569
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$203,884</u>

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

OTHER REPORTS REQUESTED BY
DEFENSEMENT AUDITING STANDARDS
AND DMR CIRCULAR A-129

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



PARVEL, MCNEIR & HERRINGTON, LLP

CHARTERED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Charles F. Hogue
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 June 9, 1997. 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-87, "Audit of State and Local Governments." These standards and OMB Circular A-119 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 been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and,

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1000 1000 (CA)	1000 1000 (CP)	1000 1000 (CP)



PATHE, MOORE & HERRINGTON, LLP

Honorable Charles W. Wagner
District Attorney of the Ninth Judicial District
Bogalusa Parish, Louisiana

In our opinion, is 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.

Raymond S. Harrington, LLP

Certified Public Accountants

June 9, 1997

DISTRICT ATTORNEY OF THE STATE JUDICIAL DISTRICT
 SAUFEE TRUST, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED DECEMBER 31, 1994

FEDERAL DEPARTMENT/ FUND SOURCE QUANTIFY PROGRAM TITLE	FEDERAL CITY SHARES	PROVIDE OR AMOUNT SHARES	ACCUMULATED REVENUE AS 12/31/94	ACCUMULATED REVENUE AS 12/31/94	ACCUMULATED REVENUE AS 12/31/94
U.S. Department of Health and Human Services Funded through the STATE of Louisiana, Department of Social Services Child Support Enforcement 7/1/95 to 6/30/96 7/1/96 to 6/30/97 Total U.S. Department of Health and Human Services					
	85,383	854,818	\$ 85,383	\$ 877,871	\$ 85,383
	85,383	530,113	-0-	530,202	106,172
			85,383	141,618	106,179
U.S. Department of Justice Funded through the STATE of Louisiana, Louisiana Commission on Law Enforcement Law Enforcement Cals 1/1/95 to 12/31/95 1/1/96 to 12/31/96 Total U.S. Department of Justice					
	86,186	60,886	16,395	415	-0-
		60,886	-0-	60,886	60,886
			16,395	60,886	60,886
U.S. Department of Education Funded through Louisiana Department of Education Safe and Drug-Free Schools and Communities Act of 1994					
	86,186	47,886	47,886	-0-	-0-
			47,886	47,886	47,886
TOTAL FEDERAL FINANCIAL ASSISTANCE					

See independent auditor's report.

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



PAYNE, MOORE & HERRINGTON, LLP

INTERNAL CONTROLS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURES 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 Ninth 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 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 June 9, 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; and the provisions of Office of Management and Budget (OMB) Circular A-129, "Standards 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.

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

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PAINE, MOORE & HARRINGTON, LLP

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

In planning and performing our audit of the financial statements of the District Attorney of the Ninth Judicial District for the year ended December 31, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 does 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 its operation that we consider to be material weaknesses as defined above.

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.

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.

Paine, Moore & Harrington, LLP

Certified Public Accountants

JUNE 9, 1995

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



PAYNE, MOORE & HERRINGTON, LLP

CHINA PUBLIC ACCOUNTANTS

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

Honorable Charles F. Wagner
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 June 9, 1997. We have also audited the compliance of the District Attorney of the Ninth Judicial District with requirements applicable to its major federal financial assistance program and have issued our report thereon dated June 9, 1997.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-126, "Audits of State and Local Governments." These standards and OMB Circular A-126 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 program.

In planning and performing our audits for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Ninth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of the District Attorney of the Ninth 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-126. 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 June 9, 1997.





PAYNE, MOORE & HENDERSON LLP

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

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories: Accounting Controls; Budgets; Cash; Bonds and Receivables; Expenditures and accounts payable; Payroll and related liabilities; Fixed assets; Debt and related debt service; and Fund balances; ~~Administrative Controls~~; Political activity; Civil rights; Case management; Federal financial reports; Allowable costs/cost principles; Administrative requirements; Types of services allowed or unallowed; Eligibility; Matching; level of effort, or earmarking; special reporting requirements; Establishing the paternity 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, 1978, the District Attorney expended eighty-eight (88%) of its total federal financial assistance under one major federal financial assistance program.

We performed tests of controls, as required by OMB Circular A-133, 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



PAYNE, MOORE & HERRINGFORD, LLP

Respectable Charles F. Haggert
District Attorney of the Sixth Judicial District
Kaplan Parish, Louisiana

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 less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

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 & Herringford, LLP

Certified Public Accountants

June 8, 1997

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASSESS OF GENERAL PURPOSE, COMMONWEALTH,
INDIVIDUAL FUND, AND ACCOUNT GRANT FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS



FAYT, MOORE & HERRINGTON, LLP

GOVERNMENT ACCOUNTING STANDARDS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASSESS OF GENERAL PURPOSE, COMBINED,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL
STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS

Honorable Charles F. Wagues
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, 1994, and
have issued our report thereon dated June 9, 1995.

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." Those 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.

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.

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PMA, HARRIS & HARRINGTON, LLP

Honorable Charles F. Wegner
District Attorney of the Sixth Judicial District
Bossier 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.

Peter, Martin & Harrington, LLP

Certified Public Accountants

June 8, 1997

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



PARME, MOORE & HERRINGTON, LLP

Honorable Charles F. Meyer
District Attorney of the Ninth Judicial District
Evangeline 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.

Parme, Moore & Herrington, LLP

Certified Public Accountants

June 9, 1997

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



PAYNE, SPOORE & HERRINGTON, LLP

ATTORNEYS AT LAW

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

Honorable Charles F. Meuser
District Attorney of the Ninth 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 Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1994, and have issued our report thereon dated June 9, 1995.

We have also audited the District Attorney's compliance with the requirements governing types of revenues allowed or excluded; eligibility; matching; level of effort; or earmarking; special reporting; establishing the paternity of certain children; attempting to locate absent parents; Claims Fee advanced 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, 1994. 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." Those 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. As audits indicated standing, 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.





PAYNE, MOORE & HARRINGTON, LLP

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

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to above, which is described in the accompanying Schedule of Findings and Questioned Costs. We considered this instance of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the District Attorney of the Sixth Judicial District complied, in all material respects, 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 for the year ended December 31, 1994.

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 & Harrington, LLP

Certified Public Accountants

June 5, 1995

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO WORKS FOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM SUBGRANTEES**



PRYOR, MOORE & HERRINGTON, LLP

Chartered Public Accountants

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

Honorable Charles F. Wagner
District Attorney of the Ninth 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 Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1994, and have issued our report thereon dated June 9, 1997.

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, "Audit of State and Local Governments," we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1994. 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 these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion as to 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. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

PRYOR, MOORE & HERRINGTON, LLP

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PAPE, MOORE & SHERRINGTON, LLP

Honorable Charles F. Wignot
District Attorney of the Ninth 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.

Pape, Moore & Sherrington, LLP

Certified Public Accountants

June 9, 1997

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1966

U. S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES

Statement of Condition: As part of the fringe benefits afforded to the employees of the District Attorney of the Ninth Judicial District, \$1 per employee (\$56 total each month for IV-B employees) was paid to River City Wellness Club as dues each month. These dues were claimed for reimbursement from the Title IV-B grant. We believe that these costs are not eligible for reimbursement.

Criteria: We were informed by the Louisiana Department of Social Services who administers this grant that these costs were not allowed.

Recommendation: We recommend that these costs not be included in future reimbursement requests.

Questioned Costs: \$56

District Attorney's Response: We had been informed that these costs were allowed or expenses by someone in the State of Louisiana Department of Social Services office. These costs will not be requested for reimbursement in the future.