

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Note 5-Litigation and Claims

There was no pending litigation against the District Attorney's office at December 31, 1996.

Note 6-Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the East Feliciana Parish and West Feliciana Parish Criminal Court Funds.

Note 7-Supplemental Salary and Benefits

A portion of the salaries of the District Attorney and assistant District Attorneys are paid directly by the state and police juries.

The following provides certain disclosures that are required by GASB 24 concerning payments made on behalf of the District Attorney:

State	\$244,025
Parishes	16,136
	<u>260,161</u>

Note 8-Federal Financial Assistance Program

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements as a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1996, the District Attorney of the Twentieth Judicial District expensed \$64,802 and \$39,443 in reimbursement and incentive payments, respectively.

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

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Note 9-Deficit Fund Balance and Retained Earnings of Individual Funds

The special revenue fund has a fund balance deficit of \$7,358 primarily as a result of insufficient funds transferred from the general fund to match the local contribution. The current fund balance deficit is a increase from the 1995 fund deficit of \$4,202.

Note 10-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budget (as described in Note 5) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess (deficiency) of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1996, are presented as follows:

	General	Special Revenue
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	(\$5,357)	(\$224)
Adjustments for accruals	(2,022)	(1,915)
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>(\$7,379)</u>	<u>(\$1,139)</u>

HAWTHORN, WAINWRIGHT & CARROLL, L.L.P.



CERTIFIED PUBLIC ACCOUNTANTS

2000 LAUREL AVENUE
SUITE 1000 PALM BEACH, FLORIDA 33480
(561) 832-2000 FAX (561) 832-2000

ROBERT B. WAINWRIGHT, C.P.A.
JAMES E. CARROLL, C.P.A.
JOHN J. WAINWRIGHT, C.P.A.
LARRY W. WAINWRIGHT, C.P.A.
WAINWRIGHT, WAINWRIGHT & CARROLL, L.L.P.
MEMBER
FEDERAL CREDIT ADMINISTRATION
MEMBER
NATIONAL ASSOCIATION OF CPAs

JOHN J. WAINWRIGHT, C.P.A.
LARRY W. WAINWRIGHT, C.P.A.
JOHN J. WAINWRIGHT, C.P.A.
LARRY W. WAINWRIGHT, C.P.A.
JOHN J. WAINWRIGHT, C.P.A.
LARRY W. WAINWRIGHT, C.P.A.
JOHN J. WAINWRIGHT, C.P.A.
LARRY W. WAINWRIGHT, C.P.A.

May 27, 1990

Report on Supplementary Schedule of Federal and State Financial Assistance

Mr. George H. Wase, Jr.
District Attorney of the
Twentieth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1989, and have issued our report thereon dated May 27, 1990. These general purpose financial statements are the responsibility of the District Attorney. 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 and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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 made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, taken as a whole. The accompanying Schedule of Federal and State 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.

Yours truly,

Hawthorn, Wainwright & Carroll, L.L.P.

11000 LAFAYETTE AVENUE
SUITE 1000
WASHINGTON, D.C. 20045
202-331-1000
FAX 202-331-1001
MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET
MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET
MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET



CERTIFIED PUBLIC ACCOUNTANTS

11000 LAFAYETTE AVENUE
SUITE 1000 WASHINGTON, DC 20045
MEMPHIS, TENNESSEE 38103

MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET
MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET
MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET
MEMPHIS, TENNESSEE, T.N.
248 SOUTH MAIN STREET

May 27, 1997

**Report on the Internal Control Structure Based on Audit of General Purpose
Financial Statements Performed in Accordance with Government Auditing Standards**

Mr. George H. Ware, Jr.
District Attorney of the
Twentieth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 27, 1997.

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

The management of the Office of the District Attorney, 20th 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 change in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

HAYTHORN, WAYMOUTH & CARROLL, L.L.P.

A FIDELITY & BOND COMPANY
MEMBER OF NATIONAL FIDELITY & BOND COMPANY
MEMBER OF NATIONAL ASSOCIATION OF PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT ACCOUNTANTS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT CONTRACTORS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT PURCHASERS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT CONTRACTORS



CERTIFIED PUBLIC ACCOUNTANTS

2000 LAKEVIEW PLAZA SUITE 1000
BIRMINGHAM, LOUISIANA 70802
(504) 525-2000 • FAX (504) 525-2000

May 27, 1997

MEMBER OF NATIONAL FIDELITY & BOND COMPANY
MEMBER OF NATIONAL ASSOCIATION OF PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT ACCOUNTANTS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT CONTRACTORS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT PURCHASERS
MEMBER OF AMERICAN SOCIETY OF GOVERNMENT CONTRACTORS

**Qualified Report on Compliance Based on an Audit of General Purpose
Financial Statements Performed in Accordance With Government Auditing
Standards - Reportable Instance of Noncompliance**

Mr. George H. Ware, Jr.
District Attorney of the
Twentyeth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the general-purpose financial statements of the District Attorney of the Twentyeth Judicial District, State of Louisiana as of and for the year-ended December 31, 1996, and have issued our report thereon dated May 27, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Twentyeth Judicial District, State of Louisiana, is the responsibility of the District Attorney of the Twentyeth Judicial District, State of Louisiana'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 Twentyeth Judicial District, State of Louisiana'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 audit described the following instance of noncompliance that is required to be reported herein under Government Auditing Standards. The District Attorney of the Twentyeth Judicial District incorrectly included an amount for rent expense to be reimbursed by the Office of Family Support Services for three months during 1996 for a total of \$450.

We considered this instance of noncompliance in forming our opinion on whether the financial statements of the District Attorney of the Twentieth Judicial District are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 27, 1977, on those financial statements.

This report is intended for the information of the District Attorney of the Twentieth Judicial District, the Department of Social Services and the Louisiana State Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Herman Thomas, W. Raymond & Carroll, C.P.A.

Table of Contents

Independent Auditor's Report	Page 3
Combined Financial Statements	
Combined Balance Sheet - All Fund Types and Account Groups	Page 4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	Page 5
Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)	Page 6
Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) Special Revenue Fund Accounts	Page 7
Notes to Financial Statements	Page 8
Report on Supplementary Schedule of Federal and State Financial Assistance	Page 17
Schedule of Federal and State Financial Assistance	Page 18
Report on the Internal Control Structure Based on Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards	Page 19
Qualified Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards - Reportable Instance of Noncompliance	Page 21
Single Audit Opinion on Compliance With the Specific Requirements Applicable to Major Federal Financial Assistance Program	Page 23
Single Audit Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	Page 25
Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs - No Material Weaknesses When There Are No Reportable Conditions	Page 27

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Note 4-Pension Plan (Continued)

	Year Ended June 30, 1996
Estimated payroll for current year	\$25,337,481
<i>Actuarially required contributions</i>	
Actuarially required contribution for dedicated assets:	
Percent of estimated payroll	11.23%
<i>Actuarially required contributions for employees:</i>	
Dollar amount	1,773,624
Percent of estimated payroll	3%
<i>Total actuarially required contribution:</i>	
Dollar amount	4,518,498
Percent of estimated payroll	18.23%
Retirement System	
Net assets	\$85,283,680
Pension benefit obligations	73,814,632
Assets in excess of pension obligation	11,472,080

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and projected benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996, comprehensive annual financial report. The District Attorney of the Twentieth Judicial District does not guarantee the benefits granted by the System.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the major federal financial assistance programs of the District Attorney of the Twentieth Judicial District, State of Louisiana, which are identified in the accompanying Schedule of Federal and State 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 as defined above.

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

Yours truly,

Hawthorn, Weymouth & Carroll LLP

District Attorney of Twentieth Judicial District
Schedule of Federal and State Financial Assistance
Year Ended December 31, 1996

	C.F.D.A.	Expenditures 1996
Federal Grants		
Department of Health and Human Services Passed through State of Louisiana Department of Social Services		
* IV-D Program	13,783	\$64,802
State Grants		
State of Louisiana Department of Social Services IV-D Incentives		
Total		<u>108,728</u>

* Considered a major program

W. BRUCE CARROLL, CPA
D. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA



CERTIFIED PUBLIC ACCOUNTANTS

8000 LAKESHORE PLACE, SUITE 100
METairie, LOUISIANA 70002
504-885-8000 • FAX 504-885-8000

May 27, 1997

W. BRUCE CARROLL, CPA
D. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA
W. BRUCE CARROLL, CPA

**Single Audit Report on Compliance With the General Requirements
Applicable to Federal Financial Assistance Programs**

Mr. George H. Warr, Jr.
District Attorney of the
Twentieth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana as of and for the year ended December 31, 1996, and have issued our report thereon dated May 27, 1997.

We have applied procedures to test the District Attorney of the Twentieth Judicial District, State of Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal and State Financial Assistance, for the year ended December 31, 1996.

Political Activity
Davis Bacon Act
Civil Rights
Cash Management
Drug Free Work Place
Administration Requirements
Allowable Cost/Cost Principles
Federal Financial Reports
Education Assistance and
Real Property Acquisitions

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'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 the District Attorney had not complied, in all material respects, with those requirements.

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

Yours truly,

Harold A. Wagoner, Jr. Carroll 11/10/60

11000 WOODLAND DRIVE
SUITE 200
DALLAS, TEXAS 75244
PHONE 214-343-7777
FAX 214-343-7778
TELETYPE 214-343-7779
WWW.HWC.COM



CERTIFIED PUBLIC ACCOUNTANTS

11000 WOODLAND DRIVE
SUITE 200
DALLAS, TEXAS 75244
TELEPHONE 214-343-7777
FAX 214-343-7778

May 27, 1997

HARTMAN, WAYMOTH & CARROLL, L.L.P.
11000 WOODLAND DRIVE
SUITE 200
DALLAS, TEXAS 75244
TELEPHONE 214-343-7777
FAX 214-343-7778
WWW.HWC.COM

**Single Audit Report on the Internal Control Structure Used in
Administering Federal Financial Assistance Programs -
No Material Weaknesses When There Are No Reportable Conditions**

Mr. George H. Ware, Jr.
District Attorney of the
Twentieth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the general-purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 27, 1997. We have also audited the compliance of the District Attorney of the Twentieth Judicial District, State of Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 27, 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 Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audits to obtain reasonable assurance about whether the District Attorney of the Twentieth Judicial District, State of Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year December 31, 1996, we considered the internal control structure of the District Attorney of the Twentieth Judicial District, State of Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements of the District Attorney of the Twentieth Judicial District, State of Louisiana, and on the compliance of the District Attorney of the Twentieth Judicial District, State of Louisiana, with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated May 27, 1997.

The management of the District Attorney of the Twentieth Judicial District, State of Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, 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, and federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operations 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

- Billings
- Receivables
- Cash Receipts
- Purchasing and receiving
- Accounts payable and disbursements

- Payroll
- Property and Equipment
- General Ledger

Specific Requirements

- Types of Services
- Eligibility
- Matching, Level of Effort, or Benchmarking
- Reporting
- Cost Allocation

General Requirements

- Political Activity
- Davis Bacon Act
- Civil Rights
- Cash Management
- Allowable Costs/ Cost

Principles

- Drug-Free Workplace
- Administration Requirements
- Federal Financial Reports
- Relocation Assistance and
- Real Property Acquisitions

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 Twentieth Judicial District, State of Louisiana, expended 100 percent of its total federal financial assistance under major federal financial assistance programs.

4100 WEST 10TH AVENUE, SUITE 200
DENVER, COLORADO 80202
OFFICE: (303) 733-1100
FAX: (303) 733-1101
E-MAIL: HANTRON@HANTRON.COM
WWW.HANTRON.COM
MEMBER OF THE AICPA
MEMBER OF THE IIA
MEMBER OF THE ICFIA
MEMBER OF THE IIA
MEMBER OF THE IIA
MEMBER OF THE IIA



CERTIFIED PUBLIC ACCOUNTANTS

1000 EAST PLUM BLVD
SUITE 1000 DENVER, COLORADO 80202
(303) 733-1100 - FAX (303) 733-1101

May 27, 1997

**Single Audit Opinion on Compliance with
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

Independent Auditor's Report

Mr. George H. Warr, Jr.
District Attorney of the
Twentieth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twentieth District, State of Louisiana as of and for the year ended December 31, 1996 and have issued our report thereon dated May 27, 1997.

We have also audited the District Attorney of the Twentieth Judicial District's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or cost-sharing; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. The management of the District Attorney of the Twentieth Judicial District, is responsible for the District Attorney of the Twentieth Judicial District'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 OMB Circular A-135, Audit of State and Local Governments. Those standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

District Attorney of the Twentieth Judicial District
Schedule of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund
Year Ended December 31, 1994

	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Grants			
Louisiana Department of Health and Human Resources	\$61,000	\$60,067	\$9,933
Total revenue:	67,000	66,067	9,933
Other Financial Sources			
Local Match - General Fund and other transfers	31,282	28,647	(2,635)
Total revenue and other financial sources:	98,311	98,514	203
Expenditures			
Salaries and fringe benefits	98,411	98,438	(27)
Rent	—	300	(300)
Total expenditures:	98,411	98,738	(327)
Excess of revenue over (under) expenditures		(224)	(224)
Fund Balance, January 1	2,486	2,486	—
Fund Balance, December 31	2,486	2,332	(154)

The accompanying notes are an integral part of these statements.

In planning and performing our audit of the general-purpose financial statements of the Office of the District Attorney, Twelfth 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 specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Office of the District Attorney of the Twelfth Judicial District, the Department of Social Services, and the Louisiana State Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Weymouth & Carroll LLP

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Note 4-Pension Plan (Continued)

Contributions to the System include 3 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actually fund the System. Based on actuarial methods and assumptions, employer contributions are not currently required.

The following provides certain disclosures for the District Attorney and the retirement systems that are required by GASB Codification Section P90.129:

	Year Ended		
	December 31, 1996		
District Attorney			
Contribution rate - employees			7%
Total current year payroll			\$148,265
Total current year covered payroll			57,568
	Required by		
	State Percent	Amount	Actual
Contributions - employees	7%	\$57,568	\$4,000
Contributions - employer	2.3%	18,784	720
Actuarially required contributions			<u> </u>
Dollar amount			<u>4,720</u>
Actual contributions paid by District Attorney			<u>4,720</u>

The fiscal year of the System is from July 1 through June 30. The total payroll of all covered employees of the System for the year ended June 30, 1997, is not available. However, an estimated total payroll of all employees covered by the System for the year ended June 30, 1996, was obtained by projecting the prior-year payroll of covered employees as of June 30, 1996.

**District Attorney of the Twelfth Judicial District
 Schedule of Revenue, Expenditures and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis)
 General Fund
 Year Ended December 31, 1996**

	Budget	Actual Budgetary Basis	Variance Favorable (Unfavorable)
Revenue			
Commissions on fines and forfeitures	\$63,000	\$55,406	\$7,594
Grants			
Louisiana Department of Health and Human Resources	30,000	30,946	(9,946)
Parish Police Jury	16,752	18,716	(1,964)
Supplemental salary and benefits		160,161	160,161
Interest earnings		685	(685)
Other	17,124	11,065	6,059
Total revenue	126,926	285,433	158,492
Expenditures			
Salaries	64,800	68,268	4,232
Supplemental salary and benefits		160,161	(160,161)
Payroll taxes and fringe benefits	15,200	6,386	8,814
Office expenses	7,200	3,198	4,002
Rent		30	150
Fees	5,430	3,690	(1,740)
Insurance		12,043	(12,043)
Auto expenses		2,339	(2,339)
Seminar and conference		2,165	(2,165)
Travel		460	(460)
Other	_____	6,690	(6,690)
Total expenditures	90,830	260,080	(170,450)
Other Uses			
Transfer to IV-D Fund	31,600	28,472	2,928
Total expenditures and other uses	122,430	288,552	(167,517)
Excess of revenue over (under) expenditures and other uses	3,496	(5,117)	(9,033)
Fund Balance, January 1	39,052	39,052	_____
Fund Balance, December 31	\$2,948	\$2,948	(9,033)

The accompanying notes are an integral part of these statements.

**District Attorney of the Twentieth Judicial District
 Combined Statement of Revenue, Expenditures and
 Changes in Fund Balances - All Governmental Fund Types
 Year Ended December 31, 1996**

	Governmental Fund Types		
	General Fund	Special Revenue Fund (Funds 19-20)	Total Memberships -Only)
Revenue			
Commissions on fees and forfeitures	\$52,945		\$52,945
Grants			
Louisiana Department of Health and Human Resources	38,445	\$64,802	104,247
Parish Police Jury	18,718		18,718
Supplemental salary and benefits	160,161		160,161
Interest earnings	685		685
Other	11,080	1,302	12,382
Total revenue	282,034	66,102	348,136
Expenditures			
Salaries	60,568	87,697	148,265
Supplemental salary and benefits	160,161		160,161
Payroll taxes and fringe benefits	8,285	1,101	9,387
Office expenses	3,188	3,653	6,841
Rent	50	300	350
Dees	5,800		5,800
Insurance	12,043	3,988	16,031
Auto expenses	3,389		3,389
Seminar and conference	2,163		2,163
Travel	460		460
Other	6,680		6,680
Total expenditures	261,688	95,728	357,416
Excess of revenue over (under) expenditures	21,346	(29,626)	(10,655)
Other Financing Sources (Uses)			
Operating transfers in		28,477	28,477
Operating transfers out	(28,477)		(28,477)
Excess (deficiency) of revenue and other sources over expenditures and other uses	(7,499)	(1,149)	(8,648)
Fund Balance (Deficit)			
Beginning of year	43,851	(4,261)	43,850
End of year	<u>40,551</u>	<u>(7,358)</u>	<u>33,194</u>

The accompanying notes are an integral part of these statements.

District Attorney of the Twelfth Judicial District
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1996

	<u>Governmental Fund Types</u>			Total (Non- random Only)
	<u>General Fund</u>	<u>Special Revenue Fund (Title IV-B)</u>	<u>Account Group- General Fund Assets</u>	
Assets				
Cash and cash equivalents	\$24,628	873		\$24,700
Receivables				
Commissions on fines and forfeitures	1,894			1,894
Louisiana Department of Health and Human Resources	1,489	5,927		8,426
West Feliciana Police Jury	948			948
Due from other fund	11,159			11,159
Equipment	-----	-----	\$38,027	\$38,027
Total assets	\$41,122	5,929	\$38,027	\$85,078
Liabilities				
Due to other fund		\$11,159		\$11,159
Accrued salaries and retirement	--\$320	2,204		2,274
	--520	13,357		12,837
Fund Equity				
Fund balance (deficit) - unreserved	40,352	(7,338)		33,014
Investment in fixed assets	-----	-----	\$38,027	\$38,027
	\$40,352	(7,338)	\$38,027	\$71,041
Total liabilities and fund equity	\$41,122	5,929	\$38,027	\$85,078

The accompanying notes are an integral part of these statements.

1343

OFFICIAL
FULL COPY
DO NOT WRITE
HERE
REMOVE FROM FILE
DATE AND INITIAL
PAGE NO. 1000

RECORDED
INDEXED
DEC 31 1956

District Attorney of the
Twentieth Judicial District
State of Louisiana
Cloutier, Louisiana
December 31, 1956

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

Release Date JUL 16 1987

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Introduction

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, is the legal adviser to the grand jury and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district which encompasses the parishes of East Feliciana and West Feliciana, Louisiana, for a term of six years. The District Attorney has ten employees, including four assistants to help him perform his duties.

Note 1-Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Twentieth 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

In conformance with GASB Codification-Section 2100, the District Attorney of the Twentieth Judicial District is a part of the district court system of the State of Louisiana. The state statute that created the district attorney also gave the district attorney control over all of his or her operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney is an independent reporting entity.

C. Fund Accounting

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

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

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

*District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996*

Note 1-Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

General Fund

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

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents, to establish paternity, and to obtain family and child support.

D. Basis of Accounting

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

Revenue

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the district attorney is entitled to the funds.

Substantially all other revenue is recorded when received.

Expenditures

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses). Other financing sources (uses) are recorded when received.

E. Budgets

The appropriated budgets for the General and Special Revenue Funds are adopted on the cash basis. Budgetary comparisons presented in this report compare the adopted budget with actual data on the budgetary (cash) basis. The supplemental salary and benefit payments made on behalf of the District Attorney which are disclosed in Note 7, are not included in the budget.

F. Cash and 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.

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. Investments, if any, are stated at cost.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

II. Compensated Absence

The District Attorney has the following policy relating to vacation and sick leave:

Vacation and sick leave are recorded as expenditures of the period in which they are paid. Unused vacation is not carried over to following periods and unused sick leave can be handled as 1) employee is paid for unused sick leave at year end or 2) the sick leave is carried to the following period but can only be used to offset actual days lost as a result of illness. Accordingly, no vacation or sick leave is accrued on these statements.

1. Total Columns on Statements

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

Note 2-Cash and Cash Equivalents

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

Demand deposits	\$6,133
Time deposits	18,495
Special Revenue Fund-Demand deposits	____72
	24,700

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the District Attorney had \$24,700 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

District Attorney of the Twentieth Judicial District
 Notes to Financial Statements
 December 31, 1996

Note 3-Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1996</u>	Adjustments and Additions	Deductions	Balance December 31, <u>1996</u>
Equipment and Furniture	<u>364,839</u>	<u>3,502</u>	<u>27,314</u>	<u>341,027</u>

Note 4-Pension Plan

The District Attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All district attorneys and assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 18 years of creditable service, or at any age with at least 30 years of creditable service. The basic retirement benefit, payable monthly for life, is equal to 3 percent of the member's final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. This basic benefit is subject to the following early retirement reductions: if service at retirement is less than 18 years, the basic benefit is reduced 3 percent each year for each year that retirement precedes age 60; if service at retirement is greater than 18 years but less than 25 years, the basic benefit is reduced 2 percent each year for each year retirement precedes age 60; if service at retirement is greater than 25 years but less than 30 years, the basic benefit is reduced 1 percent each year for each year retirement precedes age 60. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 60 or at or after age 55 if service at termination was at least 18 years, and receive the benefit accrued to their date of termination, subject to the reductions stated above. The System also provides death and disability benefits. Benefits are established by state statute.

HAYTHORN, WATKINSON & CARROLL, L.L.P.

2100 BAYVIEW, SUITE 100
HOUSTON, TEXAS 77057
PH: 713/865-1000
FAX: 713/865-1001
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA
J. W. WATKINSON, CPA



CERTIFIED PUBLIC ACCOUNTANTS

2100 BAYVIEW SUITE 100
HOUSTON TEXAS 77057
(713) 865-1000 • FAX (713) 865-1001

MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF HOUSTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF HOUSTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF HOUSTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF HOUSTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

May 27, 1997

Independent Auditor's Report

Mr. George H. Ware, Jr.
District Attorney of the
Twentieth Judicial District,
Parishes of East and West Feliciana,
State of Louisiana

We have audited the accompanying general-purpose financial statements for the general and special revenue fund types of the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana, as of and for the year ended December 31, 1996. These general-purpose financial statements are the responsibility of the District Attorney. 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 and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 general-purpose financial statement presentation. We believe 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 Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana, as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 27, 1997, on our consideration of the District Attorney of the Twentieth Judicial District's internal control structure and a report dated May 27, 1997 on its compliance with laws and regulations.

Yours truly,
Haythorn, Watkinson & Carroll, L.L.P.