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**OFFICIAL ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA**
Parishes of Morehouse and Ouachita

**FINANCIAL REPORT
DECEMBER 31, 1997**

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 SEP 08 1998

DONALD, TUCKER AND BETTS

(A PROFESSIONAL ACCOUNTING CORPORATION)

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Jerry Jones
District Attorney of the
Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

We have audited the accompanying component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Fourth Judicial District. 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 and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourth Judicial District at December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Honorable Jerry Jones
District Attorney of the
Fourth Judicial District
Page Two

In accordance with Government Auditing Standards, we have also issued our report dated June 19, 1998, on our consideration of District Attorney of the Fourth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Donald Tucker & Hutto

DONALD, TUCKER & HUTTO

Monroe, Louisiana
June 19, 1998

DISTRICT ATTORNEY OF THE PORTS
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Facilities of Bechohouse and Ocasio

BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1999

<u>GENERAL</u>		<u>GENERAL FUND</u>		<u>ACCOUNT GROUP</u>		<u>TOTALS</u>	
<u>FUND</u>	<u>GENERAL</u>	<u>TRIAL TYPE</u>	<u>NOTIFICATION</u>	<u>GENERAL FUND</u>	<u>GENERAL FUND</u>	<u>DECEMBER 31, 1999</u>	<u>DECEMBER 31, 1998</u>
<u>DISBURSEMENTS</u>	<u>DISBURSEMENTS</u>	<u>REVENUE</u>	<u>PROCEEDS</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>1999</u>	<u>1998</u>

Cash 81,469,866 802,815 0 0 0 81,562,681 81,279,588

ASSETS

Beneficiaries:	9,216	0	0	0	0	9,216	19,668
Contribution on fines and forfeitures	19,232	22,248	0	0	0	41,480	26,188
Grants from the Louisiana Department of Health and Human Resources	66,243	0	0	0	0	66,243	148,313
Secured receivables	193,196	0	0	0	0	193,196	182,883
Other governmental entities	0	0	0	0	0	0	508,831
Equipment	0	0	0	0	0	0	508,831
TOTAL ASSETS	<u>81,702,816</u>	<u>928,142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,630,958</u>	<u>82,201,002</u>
						<u>826,988</u>	<u>508,831</u>
						<u>82,630,958</u>	<u>82,201,002</u>
						<u>82,630,958</u>	<u>82,201,002</u>

LIABILITIES AND FUND BALANCE

LIABILITIES										
Accounts payable	\$	81,723	\$	0	\$	0	\$	81,723	\$	59,447
Due to interfund payables		0	66,143	0	0	0	66,143		101,311	
Due to other governmental units		103,615	0	0	0	0	103,615		71,741	
Total liabilities		185,338	66,143	0	0	0	251,481		232,499	
FUND BALANCE										
Investment in general fixed assets		0	0	0	0	548,994	548,994		538,007	
Fund balance - unreserved-undesignated		1,922,594	0	0	0	0	1,922,594		1,869,881	
Total fund balance		1,922,594	0	0	0	548,994	2,471,588		2,407,888	
TOTAL LIABILITIES AND FUND BALANCE		\$1,707,836	\$66,143	\$0	\$0	\$548,994	\$2,324,073		\$2,228,238	

See accompanying notes to financial statements.

Intergovernmental transfers:				
Receivable Parish Police Jury:				
General Fund	0	10,881	0	58,981
Caddo Parish Police Jury:				
General Fund	0	26,846	0	26,846
Criminal Court Fund	683,768	0	0	683,769
Other expenditures	252,170	0	0	252,170
Capital outlay:				
Current expenditures	<u>88,222</u>	<u>0</u>	<u>0</u>	<u>88,222</u>
Total expenditures	<u>1,228,512</u>	<u>37,827</u>	<u>0</u>	<u>1,266,339</u>
EXCESS OF REVENUES (SHORTFALLS)	<u>(1,228,512)</u>	<u>142,852</u>	<u>0</u>	<u>432,482</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	142,804	0	0	142,804
Operating transfers out	<u>(142,804)</u>	<u>(142,804)</u>	<u>0</u>	<u>(285,608)</u>
EXCESS OF REVENUES AND OTHER	56,012	0	0	56,012
SOURCES OVER EXPENDITURES AND				
OTHER USES	<u>1,885,261</u>	<u>0</u>	<u>0</u>	<u>1,445,261</u>
FUND BALANCE, BEGINNING OF YEAR	\$ 1,312,224	\$ 0	\$ 0	\$ 1,312,224
FUND BALANCE, END OF YEAR				
				\$ 1,405,485

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

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STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1997

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
REVENUES			
Commissions on fines, forfeitures and court costs	\$ 300,000	\$ 299,714	\$(286)
Check collection fee	300,000	274,493	25,507
Grants - IV-D	300,000	183,221	116,779
Grants - other	50,000	78,798	28,798
Commissions on bonds	85,000	123,892	38,892
Interest income	40,000	56,144	16,144
Other revenues	10,000	74,460	64,460
Continued delinquencies	30,000	32,807	2,807
Total revenues	<u>210,000</u>	<u>1,119,712</u>	<u>209,712</u>
EXPENDITURES			
CURRENT:			
Repairs and maintenance	3,000	0	3,000
Communications	3,000	0	3,000
Data processing & investigation	30,000	5,249	24,751
Grant expenditures	50,000	0	50,000
Salary	28,000	28,800	195
Supplies	0	52,822	(52,822)
L.A.-O.E.	100,000	140,820	(40,820)
Office	80,000	10,340	69,660
Other expenditures	100,000	261,170	(161,170)
Intergovernmental transfers:			
Ouachita Parish Police Jury:			
Criminal Court Fund	732,383	681,765	50,618
Morehouse Parish Police Jury:			
Criminal Court Fund	30,000	0	30,000
General Fund	30,000	0	30,000
Capital outlay:			
Current expenditures	55,000	40,211	14,789
Total expenditures	<u>\$1,218,381</u>	<u>\$1,260,922</u>	<u>\$ 42,541</u>

Continued

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita

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STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES -
BUDGET (COMP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1997

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 281,383	\$ 86,793	\$ 214,590
OTHER FINANCING SOURCES (USES): Operating transfers in Operating transfers out	197,000	142,886	(54,114)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(164,381)	56,913	168,394
FUND BALANCE, BEGINNING OF YEAR	1,466,583	1,466,583	0
FUND BALANCE, END OF YEAR	\$ <u>1,302,202</u>	\$ <u>1,523,496</u>	\$ <u>168,394</u>

See accompanying notes to financial statements.

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA

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Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 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 adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fourth Judicial District encompasses the parishes of Ouachita and Morehouse.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government. The GASB has issued a codification of governmental accounting and financial reporting standards (June, 1992). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Fourth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their 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. In accordance with GASB Statement 14, the District Attorney of the Fourth Judicial District is a component unit of the Ouachita and Morehouse Parish Police Juries. For reporting purposes, the entity is considered to be a component unit of the Ouachita Parish Police Jury inasmuch as it provides significantly more support to the reporting entity than does the Morehouse Parish Police Jury.

A. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following funds and the account group presented in the financial statements are described as follows:

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types:

General Fund (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:371.11, 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. In addition, a \$10 court cost fee is designated for the District Attorney.

Special Revenue Fund (Title IV-D)

The Special Revenue Fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, 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 obligations owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

Special Revenue Fund (Adolescent Diversion Program)

The Special Revenue Fund consists of grants of state funds from the Louisiana Department of Hospitals. The grants are six months in length for the purpose of identification and counseling of young adults as first offense drug abusers or at risk to the community so as to return them as a productive part of society. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred into the expending funds leaving a zero fund balance. There were no funds received from the Adolescent Diversion Program during the year ended December 31, 1997.

Account Group:

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for fixed assets in governmental fund type operations for certain purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation is recorded on general fixed assets.

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. CRIMINAL COURT FUNDS

At the beginning of 1988, the District Attorney of the Fourth Judicial District assumed administrative responsibilities over the criminal court funds for Ouachita and Morehouse parishes from the respective police juries. The criminal court fund is established by statute to defray the expenditures of the District Attorney of the Fourth Judicial District's office. The transfer of the fund from the police juries was approved by the Chief Judge. On October 19, 1988, at the District Attorney of the Fourth Judicial District's request, the Attorney General issued an opinion determining that the criminal court fund must be administered by the respective police jury. The District Attorney of the Fourth Judicial District reverted the funds back to the police juries as of January 1, 1999. For the year ending December 31, 1997, the criminal court funds were administered by the police juries and are, therefore, not included in these financial statements.

C. LONG-TERM LIABILITIES

There are no long-term liabilities at December 31, 1997.

D. CONCENTRATION OF RISK

The District Attorney of the Fourth Judicial District maintains cash balances at several banks. At December 31, 1997, all accounts on deposit in financial institutions were covered by FDIC insurance or collateralized by government securities.

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement bases applied.

The District Attorney of the Fourth Judicial District'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 utilizing the following practices in recording revenues and expenditures:

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues

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 of the Fourth Judicial District is entitled to the funds.

Interest earned on investments is recorded when the investment has matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources/Uses

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources/uses.

F. BUDGETARY PRACTICES

An annual operating budget is adopted each year for the General Fund, and the same basis of accounting is used to reflect actual revenues and expenditures recognized on a generally accepted accounting principles basis. All appropriations lapse at year end and any unexpended fund balance is carried forward into subsequent years. Formal budget integration is not employed as a management control device, and the District Attorney of the Fourth Judicial District does not use zero-base accounting.

No budget is prepared for the Title IV-D Reimbursements Special Revenue Fund, as all receipts are reimbursements of expenditures made by other funds and are reimbursed to those funds.

G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

Use of 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 expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance, beginning of year	\$538,057
Additions	40,333
Disposals	(32,228)
Balance, end of year	\$546,162

During 1988, the District Attorney of the Fourth Judicial District adopted a fixed asset capitalization policy that states any item costing \$500 or greater will be assigned an inventory number and tag, and accounted for in the General Fixed Assets Account Group, thereby reducing the size and volume of individual small items comprised in the accounts group.

NOTE 3 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of police juries of Morehouse and Ouachita parishes or directly by the state of Louisiana.

NOTE 4 - IV-D REIMBURSEMENT GRANT

The District Attorney of the Fourth Judicial District participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 53.783. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

The following is a summary of program cash receipts and disbursements during the fiscal year and a reconciliation of program cash receipts to revenues as reported in the financial statements for the year ended December 31, 1987.

	<u>December 31, 1987</u>
Title IV-D Program Activity:	
Cash receipts	\$170,934
Cash disbursed	215,460

DISTRICT ATTORNEY OF THE FOURTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of Morehouse and Ouachita
ALL FUND TYPES AND ACCOUNT GROUP

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 4 - IT-D REIMBURSEMENT GRANT (Continued)

Reconciliation of program cash receipts to revenues
December 31, 1997

Cash receipts listed above	\$178,814
Adjustments:	
Add accounts receivable, end of year	32,348
Subtract accounts receivable, beginning of year	(25,384)
Total IT-D revenues	\$ <u>185,778</u>

NOTE 5 - PENSION PLANS

The District Attorney of the Fourth Judicial District and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. The only employee paid through the Fourth Judicial District is the District Attorney. All other employees are paid by the Ouachita Parish Police Jury. The administrative staff of the District Attorney's office are members of the Parochial Employee Retirement System of Louisiana. Other than the contribution required by the District Attorney's Retirement System and recorded as an expenditure, the District Attorney's office does not guarantee any of the benefits granted by the above retirement systems.

NOTE 6 - INTERFUND RECEIVABLES/PAYABLES

Expenditures of the funds are reimbursed by other funds and create interfund receivables and payables. The receivables and payables are short-term as repayment occurs in the following year.

NOTE 7 - FEDERAL FINANCIAL ASSISTANCE

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Program or Award Amount 1996-1997	1997-1998	Revenues Reimbursed Expenditures
Department of Health and Human Services (D.C.S.E.) State of Louisiana Dept. of Health and Human Resources (D.F.S.): Child Support Enforcement Reimbursement	19.783	\$214,553	\$253,038	\$217,798 \$217,788

DONALD, TUCKER AND BETTS

(A PROFESSIONAL ACCOUNTING CORPORATION)

CERTIFIED PUBLIC ACCOUNTANTS

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JOHN BOWMAN

DAVID W. BERRY

FRANK COLLINS, CPA

WOLFE KIRBY, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Jerry Jones
District Attorney of the
Fourth Judicial District
State of Louisiana
Parishes of Morehouse and Ouachita

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District, as of and for the year ended December 31, 1993, and have issued our report thereon dated June 19, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the District Attorney of the Fourth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the District Attorney of the Fourth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

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

Donald Tucker Smith

DONALD, TUCKER & SMITH

Monroe, Louisiana
June 18, 1999