

OFFICIAL
FILE COPY

DO NOT SEND OUT

When receiving
copies from this
copy and PLACE
BACK in FILE

RECEIVED
JUN 17 1997
CLERK OF COURTS
JEFFERSON PARISH
LAFAYETTE, LOUISIANA

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
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 JUN 17 1998

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
YOUNG HALL, LANDINGS
TURLE OF COURTESY
DECEMBER 31, 2022

	<u>CHAPTER</u>	<u>SCHEDULE</u>	<u>PAGE</u>
General Purpose Financial Statements	-	-	1
Independent Auditor's Report	-	-	3
Combined Statements - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Group	A	-	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	-	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Fund Types	C	-	6
Notes to the Financial Statements	-	-	8
Supplemental Information Schedules	-	-	18
Special Revenue Funds	-	-	19
Combining Balance Sheet	-	1	20
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	-	2	21
Title IV-D Reimbursement Fund			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	-	3	22
Title IV-D Incentive Fund			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	-	4	23
Workless Check Collection Fee Fund			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	-	5	24
Agency Funds	-	-	25
Combining Balance Sheet	-	6	26
Statement of Changes in Assets and Liabilities - Asset Forfeiture Fund	-	7	27
Statement of Changes in Assets and Liabilities - Bond Forfeiture Fund	-	8	27
Schedule of Expenditures - Governmental Fund Types - General Fund	-	9	28
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	-	-	29
Summary Schedule of Prior Audit Findings	-	10	30
Corrective Action Plan for Current Year Findings	-	11	31
Management Letter	-	-	32

GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 1088

BATONROUGE, LOUISIANA 70801

MEMBER OF THE INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

A MEMBER FIRM OF THE
INSTITUTE

STATE STREET, NEW
ORLEANS, LOUISIANA 70112
A MEMBER FIRM OF THE
INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable William R. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 686
Cochitons, LA 71029

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Ninth Judicial District, Cochitons, Louisiana, a component unit of the Red River Parish Police Jury, Louisiana, 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 Thirty-Ninth Judicial District and his 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 and the standards applicable to financial audits contained in *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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Ninth Judicial District, Cochitons, Louisiana, as of December 31, 1997, and the results of his 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 14, 1998 on our consideration of the District Attorney of the Thirty-Ninth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated May 8, 1997, on the general purpose financial statements of the District Attorney of the Thirty-Ninth Judicial District.

Hines, Jackson & Hines
Batonrouge, Louisiana
May 14, 1998

COMBINED STATEMENTS - OVERVIEW

EXHIBIT A

DIRECTOR OFFICE OF THE CITY OF ST. LOUIS, MISSOURI
 COMPTROLLER GENERAL
 COMBINED BALANCE SHEET - ALL FUNDS, ITEMS AND ACCOUNTS
 DECEMBER 31, 2005

	Governmental Fund Types		Fiduciary Agency Fund	Amounts Due to Other Funds		Total
	General	Special Revenues		General	Special Revenues	
ASSETS						
Cash and cash equivalents	0	0	0	0	0	0
Receivables	0	0	0	0	0	0
Commissions receivable	0	6,764	0	0	6,764	3,779
Prepaid and other grants	973	0	0	0	973	973
Due from other governments	161	1,479	0	0	1,640	6,779
Prepaid expenditures	0	0	0	0	0	0
Automobile and equipment	0	0	0	75,369	75,369	75,369
Total assets	1,134	8,243	0	75,369	83,746	87,931

LIABILITIES AND FUNDS EQUITY

Liabilities						
Accounts payable	31	213	0	0	244	673
Due from administration agencies and others	0	0	513	0	513	1,688
Total liabilities	31	213	513	0	1,261	2,361
Fund equity						
Investment in General Fund assets	0	0	0	75,369	75,369	75,369
Fund balances	103	5,479	0	0	5,601	6,313
Retained for prepaid expenditures	0	0	0	0	0	0
Unreserved	61,586	91,031	0	0	152,617	152,617
Total fund equity	61,789	96,510	0	75,369	233,668	233,668
Total liabilities and fund equity	61,820	96,723	513	75,369	233,668	236,029

The accompanying notes are an integral part of this statement.

**SUBJECT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 COLLETTA LORIMAN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - ALL GOVERNMENTAL FUNDS (FCS)
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Types</u>		<u>Total</u>	
	<u>Special</u>		<u>(Macombston Only)</u>	
	<u>General</u>	<u>Recreation</u>	<u>1997</u>	<u>1996</u>
REVENUES				
Fees, charges, and commissions for services	\$ 25,266	\$ 6,469	\$ 31,735	\$ 24,174
Intergovernmental	0	59,298	59,298	51,008
Interest revenue	2,780	2,843	5,623	3,689
Sale of assets	0	0	0	4,798
Other	332	0	332	1,358
Total Revenues	28,498	68,610	97,108	87,027
EXPENDITURES				
General government				
Personnel services and related benefits	0	18,488	18,488	15,432
Operating services	6,193	13,808	19,991	15,211
Materials and supplies	3,161	981	4,142	9,380
Travel and other charges	1,988	4,829	6,817	3,471
Capital outlay	0	106	106	18,839
Redeem or purchase police jury	14,488	34,500	48,988	38,456
Total Expenditures	24,729	62,622	87,351	108,121
Excess of Revenues Over/Under Expenditures	3,769	(4,012)	1,637	(10,794)
(Increase)/decrease in reserve for prepaid expenditures	961	362	1,323	(271)
Net change in unreserved fund balance for the year	5,731	(4,000)	1,944	(19,831)
Fund Balances - Unreserved, Beginning of year	89,812	92,708	182,520	201,529
Fund Balances - Unreserved, End of year	\$ 95,543	\$ 88,708	\$ 184,251	\$ 181,698

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
COCHRAN, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997**

	General Fund		Variance Exp./Under/
	Budget	Actual	
REVENUES			
Fees, charges, and commissions for services	\$ 25,800	\$ 25,966	\$ (834)
Intergovernmental	0	0	0
Interest	2,800	2,750	(50)
Other	200	272	72
Total Revenues	28,800	28,988	(812)
EXPENDITURES			
General government			
Personnel services and related benefits	0	0	0
Operating services	6,000	6,290	(290)
Materials and supplies	2,000	2,160	(160)
Travel and other charges	2,000	1,940	60
Capital outlay	0	0	0
Rod river parish police jury	14,800	14,828	(28)
Total Expenditures	24,800	25,208	(408)
Excess of revenues over (under) expenditures	\$ 4,000	3,780	\$ (220)
(Increase)/decrease in reserve for prepaid expenditures		791	
Net change in unreserved fund balances for the year		4,571	
Fund Balances - Unreserved, Beginning of year		85,821	
Fund Balances - Unreserved, End of year		\$ 90,392	

Special Revenue Funds			Totals		
Budget	Actual	Variance Fav./Disadv.	Budget	Actual	Variance Fav./Disadv.
\$ 6,900	\$ 6,489	\$ (411)	\$ 32,580	\$ 32,000	\$ (580)
32,400	31,280	11,800	33,480	31,280	(2,200)
2,600	2,941	(341)	3,480	3,280	(200)
<u>0</u>	<u>0</u>	<u>0</u>	<u>288</u>	<u>121</u>	<u>167</u>
61,900	60,702	(1,198)	60,580	58,980	(1,600)
18,000	18,400	(400)	18,000	18,400	(400)
12,600	12,818	(218)	12,600	12,311	289
908	891	91	3,980	4,132	(152)
4,150	4,219	(69)	4,780	4,879	(99)
408	318	90	400	326	74
<u>24,458</u>	<u>24,458</u>	<u>0</u>	<u>28,800</u>	<u>28,800</u>	<u>0</u>
<u>80,308</u>	<u>82,608</u>	<u>(2,300)</u>	<u>85,800</u>	<u>87,800</u>	<u>(2,000)</u>
<u>\$ 0</u>	<u>(1,722)</u>	<u>\$ (1,722)</u>	<u>\$ 3,600</u>	<u>1,837</u>	<u>\$ (1,763)</u>
	<u>167</u>			<u>1,031</u>	
	<u>(1,555)</u>			<u>2,068</u>	
	<u>92,338</u>			<u>92,342</u>	
	<u>\$ (8,124)</u>			<u>\$ (8,710)</u>	

DEPUTY ATTORNEY GENERAL OF THE THIRTY-NINTH JUDICIAL DISTRICT
COCHITATEA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 36 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 thirty-ninth judicial district encompasses the parish of Red River, Louisiana.

The accounting and reporting policies of the District Attorney of the Thirty-Ninth Judicial District of Red River Parish conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Code and in Louisiana Revised Statutes 24:111 and 24:117, and to the industry audit guide, *Guide of State and Local Governmental Units*.

A. Financial Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2180, the District Attorney of the Thirty-Ninth 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.

As the governing authority of the parish, for reporting purposes, the Red River Parish Police Jury is the financial reporting entity for Red River Parish. The financial reporting entity consists of: a) the primary government (police jury), b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Red River Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on the organization, and/or
 - b. The potential for the organization to provide specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of its relationship.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1982

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

The District Attorney of the Thirty-Sixth Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the district attorney is not included because of the nature and significance of the relationship. For these reasons, the district attorney was determined to be a component unit of the East River Parish Police Jury, the financial reporting entity. The accompanying financial statements pertain information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. 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. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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 an expendable available financial resources. The funds are grouped in this report into generic fund types and broad fund categories as follows:

Governmental Funds

General Fund - The general operating fund of the district attorney is used to account for all financial resources that are not required to be accounted for in another fund. It was established in compliance with Louisiana Revised Statute 15:271.11 as amended, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue - The special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or other major capital projects) that are legally restricted to expenditures for specific purposes. The special revenue funds of the District Attorney of the Thirty-Sixth Judicial District consist of the following:

Title IV-D Reimbursement Fund - It consists 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-D of the Social Security Act. The purpose of the Fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Title IV-D Incentive Fund - Incentive payments are provided to individual states as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 201.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
COULMANTS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1992**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Accounting (Continued)

Incentive payments are not considered to be federal financial assistance and may be used for any purpose at the discretion of the District Attorney.

Worthless Checks Collection Fee Fund - it consists of fees collected in accordance with Louisiana Revised Statute 14:93, which provides that the District Attorney receives, from the principal in the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salary and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Escrow Fund

Agency Fund - funds used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds of the District Attorney of the Thirty-Fifth Judicial District consist of the following:

Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable law.

Bond Forfeiture Fund - is used as a depository for bonds forfeited to rural district attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable law.

Account Group - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets - This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and excludes fixed assets in the Enterprise Fund.

C. General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
CHRISTINA L. GUYTON
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. General Fund Assets (Continued)

The fund-asset account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

D. 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 refers to the timing of the measurements made, regardless of the measurement basis applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to demand (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Commissions on fees and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on warrants checks are recorded in the year in which the warrants check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources/sources.

E. Budget Practice

The district attorney adopts a budget prior to January 1 of each year for the General Fund and the Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated income therein for the current year, using the modified accrual basis of accounting. The district attorney is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

F. Vacation and Sick Leave

Full-time employees of the District Attorney's office earn ten days vacation leave and ten days sick leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements.

G. Cash and Cash Equivalents

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the district attorney defines cash and cash equivalents as follows:

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COCAHULA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Cash and Cash Equivalents (Continued)

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

H. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

I. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services received. These receivables and payables 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" and are recorded by all funds affected in the period in which transactions are executed.

J. Prepaid Items

Payments made for services that will benefit periods beyond December 31, 1997, are recorded as prepaid items.

K. Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

Reservations of fund balance of governmental funds are created to either (a) satisfy legal provisions that require that a portion of the fund balance be segregated or (b) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance amounts are summarized below.

Reserve for prepaid - This reserve was created to represent the portion of the fund balance that is not available for expenditures because the district attorney expects to use these resources within the next budgetary period.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, comparative (i.e., presentation of prior year results by fund type) data have not been prepared in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
LOUISIANA, L. 00000
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Total Columns on Combined Statements - Overview

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data on these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

9. Estimates

The presentation 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 those estimates.

10. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney.

NOTE 2 CASH AND CASH EQUIVALENTS

Louisiana Revised Statutes authorize the District Attorney to invest in United States bonds, treasury notes or certificates, or in 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. Deposits 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.

At December 31, 1997, the District Attorney had cash and cash equivalents totaling \$ 178,230, as follows:

	General	Special Revenue	Agency	Total
Demand deposit	\$ 0	\$ 7,061	\$ 971	\$ 8,032
Interest-bearing demand deposits	\$ 16,636	71,578	0	178,214
Total	\$ 16,636	\$ 78,639	\$ 971	\$ 178,230

Under state law, these deposits 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. At December 31, 1997, the District Attorney had \$ 166,871 in bank deposits of which \$ 166,791 were secured by Federal deposit insurance and \$ 1,076 were unsecured. See the accompanying management letter for a description of the holding.

**DISTRICT ATTORNEY OF THE THIRTY-NINTH LEGISLATIVE DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1997**

NOTE 3 RECEIVABLES

The following are revenues receivable at December 31, 1997:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
Commissions - Fines, forfeitures, and court costs	\$ 0	\$ 0	\$ 0
Federal grant - Title IV-D reimbursement	0	6,057	6,057
State grant - Title IV-D incentive	0	741	741
Total	\$ 0	\$ 6,798	\$ 6,798

NOTE 4 CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1997</u>
Automobiles	\$ 14,849	0	0	\$ 14,849
Equipment	55,128	324	0	55,452
Total	\$ 70,124	\$ 324	\$ 0	\$ 70,708

NOTE 5 PENSION PLANS

The district attorney participates in one cost-sharing, multiple-employer, public employees retirement systems (PERS). The District Attorney and assistant district attorney are members of the District Attorneys' Retirement System. Secretaries of the district attorney's office are members of the Parochoial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, 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 actuarial benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

Each system provides for employer and employee contributions based on a percentage of gross earnings as follows:

	<u>Employer</u>	<u>Employee</u>
Parochoial Employees' Retirement System	3.75%	7.80%
District Attorneys' Retirement System	1.25%	7.80%

A. District Attorneys' Retirement System

Generally, all persons who are district attorneys of the State of Louisiana, retiree district attorneys in any parish of the State of Louisiana, or employed by the retirement system or the Louisiana District Attorneys' Association, are eligible to participate in this system.

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COULBATTER, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 5 PENSION PLANS (CONTINUED)

A. District Attorneys' Retirement System (Continued)

Assistant district attorneys who were, at 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 and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 65, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 60 with a 3 percent benefit reduction for each year ending before the age of 65. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 180 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 18 years of service credit, are age 55 and have 34 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 percent of final compensation.

The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 percent of the net value-added taxes collected throughout the year and received through funds as appropriated by the legislature. The .2 percent is the statutory set rate that can be adjusted by the Public Retirement System's Actuarial Committee. State statute requires covered employees to contribute a percentage of their salaries to the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the District Attorneys' Retirement System, 1643 Washburn Drive, Baton Rouge, Louisiana, 70801-8143, or by calling (504) 387-4824.

B. Parishwide Employees' Retirement System

Virtually all employees of the District Attorney of the Thirty-Ninth Judicial District are members of the Parishwide Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire on or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$20

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
ORLANDO, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997**

NOTE 6 PENSION PLANS (CONTINUED)

B. Parochial Employees' Retirement System (Continued)

For each year of supplemental-plan-only service earned before January 1, 1980, final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their class of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 10819, Baton Rouge, Louisiana 70898-4718 or by calling (504) 938-1741.

NOTE 6 LEASES

The District Attorney's office has no capital or operating leases as December 31, 1997.

NOTE 7 LITIGATION

The District Attorney is not involved in any litigation as December 31, 1997.

NOTE 8 SALARY REIMBURSEMENTS

The Red River Parish Police Jury pays much of the salaries of the District Attorney's office. At the end of each year, the District Attorney reimburses the Red River Parish Police Jury for those salaries. The salary reimbursements for the year ended December 31, 1997, reported in the accompanying financial statements, total \$28,926.

NOTE 9 EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court, the parish police jury, or directly by the state.

NOTE 10 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 Number 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursement requests to the Department of Social Services.

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COCHRANVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2022**

NOTE 10 FEDERAL FINANCIAL ASSISTANCE PROGRAM (CONTINUED)

The reimbursement payments are received 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, these 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 review or audit.

NOTE 11 RISK MANAGEMENT

The district attorney is exposed to various risks of loss related to fire, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district attorney maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the district.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The special revenue funds are used to account for the following specific revenues:

Title IV-D Reimbursement Program - Grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1973 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these grants is to enforce 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.

Title IV-D Incentive Program - Incentive grants from the Louisiana Department of Health and Human Resources. Incentive grants are awarded to the Louisiana OHRH by the Federal government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

Wardens Checks Collection - Fees collected in accordance with Louisiana Revised Statute 16:11, which provides that the District Attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the District Attorney's office.

**EXTRACT ACCOUNTS OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUShattA, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 1997**

	Title IV-D	Title IV-D	Workless Checks	Total	
	Reimbursement	Assurance	Collection Fee	1997	1996
Revenues					
Charges for services					
Fees on workless checks	\$ 0	\$ 0	\$ 6,469	\$ 6,469	\$ 3,848
Inter-governmental					
Federal grants	37,493	0	0	37,493	35,117
State grants	0	13,793	0	13,793	13,499
Sale of assets	0	0	0	0	4,108
Other	0	0	0	0	1,158
Interest received	<u>1,832</u>	<u>624</u>	<u>0</u>	<u>2,456</u>	<u>2,982</u>
Total revenues	39,325	14,417	6,469	60,211	64,537
Expenditures					
General government					
Salaries and related benefits	0	15,281	3,119	18,400	21,432
Operating services					
Accounting	1,158	0	0	1,158	1,080
Consulting	0	0	339	339	0
Dues and subscriptions	3,008	0	50	3,058	4,030
Insurance	3,828	0	0	3,828	1,281
Telephones	579	0	382	1,061	0
Court cost	0	0	992	992	0
Materials and supplies					
Repairs	0	0	0	0	833
Office supplies	494	0	497	991	6,783
Travel and other charges					
Auto Expenses	1,614	0	0	1,614	1,610
Travel	2,030	0	0	2,030	0
Miscellaneous reimbursements	0	0	1,193	1,193	480
Red Parish Police Jury	24,230	0	0	24,230	24,230
Capital outlay	<u>328</u>	<u>0</u>	<u>0</u>	<u>328</u>	<u>28,118</u>
Total expenditures	19,912	15,281	4,774	39,967	78,118
Excess of Revenues Over/ Under Expenditures	(199)	(962)	(305)	(1,721)	(13,581)
Fund Balances, Beginning of year	<u>95,647</u>	<u>31,411</u>	<u>7,237</u>	<u>134,305</u>	<u>133,267</u>
Fund Balances, End of year	\$ <u>95,448</u>	\$ <u>30,449</u>	\$ <u>6,932</u>	\$ <u>132,839</u>	\$ <u>119,686</u>

The notes to the financial statements are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
COUSHATA, LOUISIANA
TITLE 19-0 REIMBURSEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
STATE PERIOD: DECEMBER 31, 1982**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Fav. (Unfav.)</u>
Revenues			
Intergovernmental			
Federal grants	\$ 18,000	\$ 17,491	\$ (509)
Income revenue	<u>2,000</u>	<u>1,819</u>	<u>181</u>
Total revenues	48,000	39,414	(856)
Expenditures			
General government			
Operating services			
Accounting	1,000	1,158	158
Dues and subscriptions	3,800	3,008	792
Insurance	5,800	5,826	(26)
Telephones	600	576	24
Materials and supplies			
Repairs	0	0	0
Office supplies	500	694	194
Travel and other charges			
Auto expense	1,600	1,614	(14)
Travel	2,000	2,830	(830)
Red River Parish Police Jury	24,500	24,310	190
Capital outlay	<u>400</u>	<u>316</u>	<u>84</u>
Total expenditures	40,000	38,366	1,634
Excess of Revenues Over (Under) Expenditures	\$ 7,000	(852)	\$ 7,852
Fund Balance, Beginning of year		49,682	
Fund Balance, End of year		\$ 48,830	

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
 COLLETTA, LOUISIANA
 TRULY-IN-DEPENDENT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED DECEMBER 31, 2007

SCHEDULE A

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Fav./Unfav.)</u>
Revenues			
Intra-governmental			
State grants	\$ 14,400	\$ 13,795	\$ (605)
Interest revenue	<u>600</u>	<u>626</u>	<u>26</u>
Total revenues	15,000	14,419	(581)
Expenditures			
General Government			
Personal services and related benefits			
Salaries and related benefits	15,000	15,281	(281)
Materials and supplies			
Office expense	0	0	0
Travel and other charges			
Auto expense	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>15,000</u>	<u>15,281</u>	<u>(281)</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (581)</u>	<u>(862)</u>	<u>\$ (281)</u>
Fund Balances, Beginning of year		<u>21,511</u>	
Fund Balances, End of year		<u>\$ 20,649</u>	

The notes to the financial statements are an integral part of this statement.

23

**DISTRICT ATTORNEY OF THE THIRTY-SIXTH PARISHAL DISTRICT
COCHITTA, LOUISIANA
WORTHLESS CHECKS COLLECTION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1997**

	Budget	Actual	Variance Per (Under)
Revenues			
Charges for services			
Fee on worthless checks	\$ 6,300	\$ 6,469	\$ (169)
Total revenues	6,300	6,469	(169)
Expenditures			
General government			
Personnel services and related benefits			
Salaries and related benefits	3,098	3,119	(19)
Operating services			
Dues and subscriptions	50	50	0
Consulting	180	138	148
Court cost	1,080	990	90
Telephone	680	582	98
Materials and supplies			
Office supplies	480	497	(17)
Travel and other charges	0	0	0
Merchant reimbursement	1,320	1,193	127
Total expenditures	6,958	6,774	184
Excess of Revenues Over (Under) Expenditures	\$ 342	(305)	\$ (647)
Fund Balance, Beginning of year		7,207	
Fund Balance, End of year		<u>\$ 6,902</u>	

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Asset Forfeiture Fund - This fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Bond Forfeiture Fund - This fund is used as a depository for bonds forfeited to local district attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
AGENCY FUNDS
COMBINED BALANCE SHEET
DECEMBER 31, 2017**

SCHEDULE 1

	Asset Portfolios Fund	Bond Portfolios Fund	Total
ASSETS			
Cash and cash equivalents	\$ 369	\$ 368	\$ 737
Total assets	<u>\$ 369</u>	<u>\$ 368</u>	<u>\$ 737</u>
LIABILITIES			
Due to law enforcement agencies and others	\$ 312	\$ 312	\$ 624
Total liabilities	<u>\$ 312</u>	<u>\$ 312</u>	<u>\$ 624</u>

The notes to the financial statements are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
ASSET LIABILITY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1992**

SCHEDULE I

	Balance December 31, 1991	Additions	Deletions	Balance December 31, 1992
ASSETS				
Cash and cash equivalents	\$ 269	\$ 0	\$ 0	\$ 269
Total assets	\$ 269	\$ 0	\$ 0	\$ 269
LIABILITIES				
Due to law enforcement agencies and others	\$ 269	\$ 0	\$ 0	\$ 269
Total liabilities	\$ 269	\$ 0	\$ 0	\$ 269

**DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
BOND DEPOSITURE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1992**

SCHEDULE II

	Balance December 31, 1991	Additions	Deletions	Balance December 31, 1992
ASSETS				
Cash and cash equivalents	\$ 704	\$ 0	\$ 0	\$ 704
Total assets	\$ 704	\$ 0	\$ 0	\$ 704
LIABILITIES				
Due to law enforcement agencies	\$ 704	\$ 0	\$ 0	\$ 704
Total liabilities	\$ 704	\$ 0	\$ 0	\$ 704

The notes to the financial statements are an integral part of this statement.

27

**DEPUTY ATTORNEY OF THE THIRTI-SIXTH JUDICIAL DISTRICT
 NATCHITOCHES, LOUISIANA
 SCHEDULE OF EXPENSES - ALL GOVERNMENTAL
 FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997**

Operating services		
Accounting & legal	\$	1,590
Books and subscriptions		224
Insurance		871
Telephone		1,435
Trial expenses		<u>221</u>
Total operating services		6,395
Materials and supplies		
Office supplies		1,161
Postage		<u>8</u>
Total materials and supplies		1,169
Travel and other charges		
Auto expenses		8
Other		28
Travel & conventions		<u>1,548</u>
Total travel		1,584
Capital outlay		0
Red River Parish Police Jury		<u>14,680</u>
Total Expenditures	\$	<u>23,914</u>

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 2108

MONTECHIEUX, LOUISIANA 71059

TELEPHONE 225-335-9300
FAX 225-335-9301

4 HILL JACKSON, LA, 70404
Phone

SHREVEPORT, LA, 70506
MONTECHIEUX, LA, 71059
MONTECHIEUX, LA, 71059
MONTECHIEUX, LA, 71059

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable William E. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 808
Covington, LA 70039

We have audited the financial statements of the District Attorney of the Thirty-Ninth Judicial District, Covington, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 14, 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 Thirty-Ninth Judicial District's financial statements are free of material misstatements, 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 Thirty-Ninth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 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 Thirty-Ninth Judicial District and the Legislative Auditors of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Hines, Jackson & Hines
Montechieux, Louisiana
May 14, 1998

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COCHRANVILLE, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED
DECEMBER 31, 1992**

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
1.	The bank deposit balances of the District Attorney of the Thirty-Ninth Judicial District exceeded Federal deposit insurance corporation (FDIC) coverage and the depositing banks did not pledge any securities to cover the amount exceeding the FDIC's coverage.	The amount of securities being pledged to secure bank deposits will be reviewed quarterly with each financial institution.	William R. Jones, District Attorney	06/1994

HINES, JACKSON & HINES
CERTIFIED-PUBLIC ACCOUNTANTS

1000 N. MOBILE, ONE
FLOOR SUITE 200
B. MOBILE AVENUE S.E. 2ND
FLOOR SUITE 200
MOBILE, ALABAMA 36688-0004

P.O. BOX 2148
NATCHITOCHES, LOUISIANA 70457
MOBILE, ALABAMA 36688
P.O. BOX 2148

A. HILL, JR., CHAIRMAN, CPA
Partner

Honorable William R. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 608
Covington, LA 70029

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the District Attorney of the Thirty-Ninth Judicial District, Covington, Louisiana, a component unit of the East River Parish Police Jury, as of and for the year ended December 31, 1997.

We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the District Attorney's office and are intended to be constructive in nature:

Existing Conditions

At December 31, 1997, the amount of bank deposits of the District Attorney's office exceeded the federal deposit insurance corporation (FDIC) limit. This resulted in bank deposits not being insured against loss because the depositing banks did not pledge securities as a third party collateral to cover the excess deposits.

LSA-RS 39:1221 requires that the amount of security maintained on bank deposits shall at all times be equal to one hundred percent of the amount of bank deposits except that portion of the deposits insured by the FDIC.

Recommended Action

We suggest the District Attorney review on a quarterly basis the amount of securities being pledged at each institution the deposits are maintained to ensure that proper security is being maintained over the funds as required by LSA-RS 39:1221.

Management's Response

The amount of securities being pledged to secure bank deposits will be reviewed quarterly with each financial institution.

These comments and recommendations are not intended to be critical of anyone. We would like to thank the District Attorney and staff for their courtesy and cooperation during our engagement.

If you have any questions or concerns, please let us know.

Hines, Jackson & Hines

Natchitoches, Louisiana

May 14, 1998