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ST. LOUISY PARISH DISTRICT ATTORNEY
PROCESSED, LOUISIANA
GENERAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1957

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In the provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 ~~July 2 2 1958~~

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Earl Taylor
St. Landry Parish
District Attorney
St. Landry Parish
Opulenses, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish District Attorney, as of and for the year ended December 31, 1997, as listed in the Table of Contents. 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 the SECURITIES 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 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements 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 St. Landry Parish District Attorney, as of December 31, 1997, 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 our report dated June 16, 1998 on our consideration of the St. Landry Parish District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable Earl Taylor
St. Landry Parish
District Attorney
Page 2

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of individual funds as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish District Attorney. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-113, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements of the St. Landry Parish District Attorney. 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 stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company
Opinion, Louisiana
June 28, 1968

ST. MARTIN MARINE INSURANCE AUTHORITY
 COLUMBUS, MISSISSIPPI
 CONDENSED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1987

ASSETS

	CONVENTIONAL		FIDUCIARY		ACCOUNT GROUPS		TOTALS
	GENERAL	SPICING	FUND	TRUST	GENERAL	RECURRING	
Cash	\$175,282		\$6,485				\$213,255
Investments	145,289						145,289
	9,874						9,874
Due from other funds							
Due from other governmental units	125,284	55,486					177,450
Fixed assets					\$209,708		209,708
Amounts to be provided for retirement of debt						64,330	64,330
Total assets	455,729	107,209	6,485		209,708		819,331

LIABILITIES

Accounts payable and accrued expenses	\$48,018						\$48,018
Due to other funds	9,507		9,622				19,129
Ball bond fund payable	15,738						15,738
Tax and lot payable	60,814						60,814
Tax and lot fund payable	8,791						8,791
Due to others			1,943				1,943
Unsettled contract payable						64,330	64,330
Total liabilities	148,868		9,622			64,330	222,820

Continued on next page.

21. JAMES EARL RAY, DISTRICT ATTORNEY

MEMPHIS, TENNESSEE

CHECKS DEPOSITED

ALL FOR TRUST AND ACCOUNT DEPOSIT CREDITORS

PERIOD: 31, 1972

	CONVENTIONAL		FIDUCIARY		ACCOUNTS RECEIVABLE		TOTALS
	DEPOSITS	OTHER	TRUST	OTHER	LOCAL	OTHER	
Investments in general fund assets					200,700		200,700
Fund balance	411,250		88,700				500,000
Reverend Jim Grant	212,212		80,000				292,212
Unrecovered, undesignated	286,350		31,200				317,550
Total	910,012		200,000		200,700		1,310,712
Total liabilities and fund equity			200,000		200,700		400,700

The accompanying notes are an integral part of these statements.

ST. LOUIS PUBLIC SCHOOLS DISTRICT FINANCIAL STATEMENT
 DISTRICTS - CONTINUED

CHANGES IN FUND BALANCES - FUND 0000 (NON-FUNDED AND SPECIAL)
 CHANGES IN FUND BALANCES - FUND 0000 (NON-FUNDED AND SPECIAL)
 CHANGES IN FUND BALANCES - FUND 0000 (NON-FUNDED AND SPECIAL)
 FOR THE YEAR ENDED DECEMBER 31, 1991

	GENERAL FUND		SPECIAL SERVICES FUND		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Contributions of funds and fund reimbursements	843,873	848,978	875,355		
Intergovernmental	250,808	250,000		803,218	803,218
Yellow Jay reimbursements	200,000	201,501	31,111		
Central Grant Fund					
Board/OT's and only events' reimbursements	900,000	488,551	388,111		
Federal grants	42,843	50,889	(11,043)	483,178	37,269
State grants		24,134	24,134	70,000	39,182
Reimbursements					
- Drug seizures income	17,843	72,897	(1,784)	1,215	1,215
- Discount earned		4,013	4,013	2,288	2,288
Other		3,626	3,626	583,583	38,232
Total revenues	1,298,873	1,896,291	229,121	228,811	
EXPENDITURES					
Administ.					
- Normal and contracted services	580,583	581,184	(377)	158,800	(159,264)
- Supplies and materials	35,000	75,000	(700)	28,000	27,400
- Repairs and maintenance	18,000	18,000	(100)	18,000	17,900
- (Other) services and charges	250,000	288,525	1,883	113,500	114,500
- Payments to other governmental entities	480,000	871,288	(128,208)		
Capital outlay	150,000	189,889	33	32,998	21,997
Other services	4,000	4,125	18,220		
Total expenditures	2,517,583	2,938,521	(128,118)	221,298	(11,187)

Continued on next page.

21. LANSING WATER DISTRICT, GEORGETOWN DISTRICTS, GEORGETOWN

DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (UNAUDITED) AND ACTUAL GENERAL AND SPECIAL REVENUES FOR THE YEAR ENDED DECEMBER 31, 1971

	GENERAL FUND		SPECIAL REVENUE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUE OF BUDGETARY CODES				
TRANSFER REVENUES	4,214,214	4,144,172	6,179,812	6,171,421
OTHER FINANCING REVENUES (UNAUD.)				481,000
Operating transfers in	304,800	188,314		4,820
Services transfers in		20,312	(187,648)	
Operating transfers out		(4,802)	64,813	(192,492)
Construction transfers out				(28,212)
Total other financing revenues (unaud.)	304,800	203,824	181,176	(215,874)
REVENUE UNCLASSIFIED BY BUDGETARY CODE				
AND OTHER REVENUES (OTHER FUNDS) TRANSFERRED SET UNDER FUNDAL	20,448	178,431	29,263	(54,377)
REVENUE BALANCE, beginning of year		784,200		181,000
Prior period adjustments		(22,245)		(28,480)
REVENUE BALANCE, end of year		942,384		331,520

The accompanying notes are an integral part of these statements.

**ST. LANDRY PARISH DISTRICT ATTORNEY
ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1991**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of the St. Landry Parish District Attorney, as provided by Article II of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and provisions.

Basis of Presentation

The accompanying general purpose financial statements of the St. Landry Parish District Attorney 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 standards-setting body for establishing governmental accounting and financial reporting principles.

The Reporting Entity

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Police Jury. In the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry 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:

ST. LANDRY PARISH DISTRICT ATTORNEY
DELRAND, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Reporting Entity (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially 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 the relationship.

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Police Jury due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not financially dependent on the police jury.
3. The reporting entity's financial statements are not misleading.

Fund Accounting

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

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

DR. LARRY SWINN, DISTRICT ATTORNEY
OPHELIA, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Funds of the District Attorney are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (Agency Fund). These funds are described as follows:

Governmental Funds

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 expenses of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Funds

The Special Revenue Funds consist of the IV-D Fund and the Mentor Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 157 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

DR. LARRY FINKEL, DISTRICT ATTORNEY
SHREVEPORT, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1977

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Agency Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for admissions above classes and general restrictions. Disbursements from the fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency Groups

The District Attorney has two account groups: General Fixed Assets and General Long-term Debt.

General Fixed Assets Account Group - Capital acquisition and construction which are reflected as expenditures in governmental funds are capitalized in the account group.

General Long-term Debt Account Group - Long-term obligations expected to be financed from governmental funds are reported in this account group.

Basis of Accounting

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

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 timing of the measurements made, regardless of the measurement focus applied.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPORCHAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Telephone fees are considered "measurable" when in the hands of the telephone companies and are recognized as revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are assumed for an expenditure of the period of acquisition.

Fixed Assets

All items of property, plant, and equipment are recorded in the General Fixed Assets Group of Accounts. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and at an estimated cost where no original cost records exist. Assets in the general fixed assets account group are not depreciated. The St. Landry Parish District Attorney has no infrastructure asset expenditures.

No interest costs were incurred during construction.

Budgets and Budgetary Accounting

As required by the Louisiana Revised Statutes 39:1500, the District Attorney adopted a budget for its General Fund and Special Revenue Funds. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

ST. LANDRY PARISH DISTRICT ATTORNEY
 GEORGE W. LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 (DECEMBER 31, 1992)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting (Continued)

Any amendments involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General and Special Revenue Funds were adopted and operated on a basis consistent with generally accepted accounting principles (GAAP).

Cash and Investments

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state, or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Accumulated Compensated Absences

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the Fund, is not utilized by the District Attorney.

ST. LOUISRY PARISH DISTRICT ATTORNEY
SHREVEPORT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on Combined Balance Sheet.

Total Columns on Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1992, the carrying amount of the District Attorney's deposits was \$283,335, and the bank balances were \$415,287. The bank balances were collateralized as follows:

Institution	Bank Balance	Amount	Amount Collateralized by Securities held at First Parish Bank
		Insured by FDIC	
First National Bank	\$54,917	\$54,917	
St. Louisry Bank	27,129	27,129	
Washington State Bank	79,891	79,891	
American Bank	32,880	32,880	
Mid South National Bank	3,600	3,600	
St. Louisry Remittance	157,948	180,000	\$22,052
Tru-Parish Bank	56,971	56,971	
First Bank of Kansas	3,880	3,880	
Totals	\$415,287	\$338,337	\$22,052

ST. LANDRY PARISH DISTRICT ATTORNEY
DEPARTMENT, LOUISIANA
STATE OF FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 3 - (SEE FOOTNOTE GOVERNMENTAL UNITS)

Amounts due from other governmental units at December 31, 1997 consisted of the following:

	1997	
	General Fund	Special Revenue Funds
Opelousas City Court	\$8,804	
Kenner City Court	3,004	
St. Landry Parish Sheriff	94,514	
Louisiana Commission on Law Enforcement Effect	13,833	
Department of Social Services	-----	403,838
Total	120,155	403,838

NOTE 4 - (SEE FOOTNOTE OTHER FUNDS)

Individual balances due from/to other funds at December 31, 1997 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$9,934	
Special Revenue Funds		
IV-B		\$2,813
Hector		7,358
Agency Fund	-----	-821
	9,934	9,850

**ST. LARRY PARISH DISTRICT ATTORNEY
OFFICERS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1992**

NOTE 3 - GENERAL FUND ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fund Assets Account Group:

	Balance 12/31/91	Price Period Adjustment	Additions	Deletions	Balance 12/31/92
Building improvements	\$61,361				\$61,361
Furniture, fixtures and office equipment	79,000	100,000	\$125,000		304,000
Law books	9,548				9,548
Totals	150,009	100,000	125,000	0	375,009

NOTE 4 - LONG-TERM DEBT

Long-term debt consists of an installment sale contract on an ADAT Berlin telephone system. The contract, dated July 15, 1991, is due 36 monthly payments of \$675. The cost of the phone system was \$60,045.

The annual requirements to retire general long-term debt as of December 31, 1992 are as follows:

	Principal	Interest	Total
1996	\$5,500	\$188	\$5,688

Changes in long-term debt are as follows:

Balance 12/31/91	Retired	Balance 12/31/92
\$10,432	\$5,800	\$4,632

NOTE 5 - PENSION PLAN

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple-employer, cost-sharing outside public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits

ST. LAUDRY PARISH DISTRICT ATTORNEY
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE 7 - PENSION PLAN (Continued)

to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the system to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholas Drive, Baton Rouge, Louisiana 70802-8943 or by calling 1-504-343-8171.

Deceased employees are required to contribute 7.8 percent of their salary to the plan and the employee portion was 1.5 percent through June 30, 1987 and 1.25 percent after that date.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 1987 and 1990 were \$1,955 and \$5,355, respectively. Employee contributions for the years ended December 31, 1987 and 1990 were \$9,890 and \$26,710, respectively. The information for 1990 was not available.

NOTE 8 - LEASE COMMITMENTS

Commitments under lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

1998	\$71,500
1999	23,739
2000	13,640
2001	5,640
2002	430
	<u>\$115,949</u>

Rental expenditures incurred for the year ended December 31, 1992 were \$27,620.

NOTE 9 - OTHER ACTIVITIES

Louisiana Revised Statute 36:5 mandates the parish Police Jury to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

ST. LOUIS PARISH DISTRICT ATTORNEY
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 10 - RECEIVABLE FUND BALANCE

The General Fund fund balance is reserved for \$18,250 which is the amount of funds on hand for the access to Revenue Grant. The Special Revenue Funds fund balance is reserved for \$8,788, which is the unexpended Motor Grant funds on hand.

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

The General Fund prior period adjustments are as follows:

Write off of old receivable	
From the Police Jury	\$(110,588)
Old checks voided	4,757
Revenue prior year payments	11,202
	<u>(\$94,629)</u>

The Special Revenue Funds prior period adjustments are as follows:

Checks not recorded in prior year	\$(40,918)
Revenue prior year payments	1,558
	<u>(\$39,360)</u>

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another Fund. The General Fund has a greater number and variety of revenue sources than any other Fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LOUISY PUBLIC DISTRICT ATTORNEY
 SPECIALS - LOUISIANA
 BALANCE SHEET - GENERAL FUND
 DECEMBER 31, 1951

ASSETS	
Cash	\$171,327
Investments	143,197
Due from other funds	8,904
Due from other governmental units	102,724
Total assets	426,152
LIABILITIES	
Accounts payable and accrued expenses	\$41,438
Ball bond fees payable	13,728
LAGE and LCC payroll payable	46,504
LAGE and LCC fuel payable	9,723
Total liabilities	111,403
FUND EQUITY	
Fund balance	
Reserved for grants	13,258
Unreserved, undesignated	351,148
Total fund equity	354,746
Total liabilities and fund equity	466,149

**ST. LOUISY PARISH DISTRICT ATTORNEY
 CHERIEGA L. COSTELLO
 STATEMENT OF REVENUES, EXPENDITURES, AND FINANCES
 IN FISCAL YEAR
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2005**

REVENUES

Commissions on fines and bond	
Ferretages	
Fines	540,861
LACE fines	69,714
LOC fines	35,844
Court costs - regular	24,000
- LACE	28,000
- LOC	95,843
MSF fees	20,554
Eviction fees	22,638
Bail bond fees	42,288
DWI fees	4,450
Substance abuse fees	4,361
Reimbursements	
Police Jury reimbursements	250,800
Criminal Court Fund	221,313
Sheriff and City Courts' reimbursements	468,211
Federal grants	50,840
State grants	25,154
Miscellaneous	
Drug seizure income	22,597
Interest earned	5,813
Other	3,438
Total revenues	<u>1,385,150</u>

EXPENDITURES

Salaries	
Personal and contracted services	
Salary	431,313
Fringe benefits	84,573
Contracted services	62,380
Supplies and materials	25,870
Repairs and maintenance	15,120
Other supplies and charges	
Insurance	28,394
Scientific expenses	12,240
Telephone	40,309
Computer expenses	33,738
Copy machine expenses	15,814
Rent and subscriptions	24,997
Miscellaneous	22,292

Continued on next page.

ST. LAUREY PARISH DISTRICT ATTORNEY
 DENHAMBO, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 1997

EXPENDITURES (Continued)	
Business expenses	\$18,408
Conventions and seminars	10,835
Rentals	8,840
Other	60,666
Payments to other governmental entities	
Drug forfeitures	54,424
Bail bond fees	32,463
LCOE payroll and fuel	282,832
LCOE payroll and fuel	282,838
Capital outlay	189,888
Bolt service	8,738
Total expenditures	<u>1,828,912</u>
GROSS DEFICIENCY OF REVENUES OVER GENERAL EXPENDITURES	
	<u>664,132</u>
OTHER FINANCING SOURCES (USED)	
Operating transfers in	188,314
Investment transfers in	20,312
Operating transfers out	<u>(74,823)</u>
Total other financing sources	<u>133,803</u>
GROSS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	
	170,433
FUND BALANCE, beginning of year	
	246,700
Prior period adjustments	<u>(22,245)</u>
FUND BALANCE, end of year	
	<u>244,455</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The 18-B Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States 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 for the provision of child support services. The purpose of the fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The 18-C Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

ST. LOUISY PARISH DISTRICT ATTORNEY
ORLEANS, LOUISIANA
COMBINED BALANCE SHEET
SPECIAL REVENUE FUND
DECEMBER 31, 1972

	IV-B Fund	Warrant Fund	Totals
ASSETS			
Cash	\$17,871	\$14,127	\$31,998
Due from other governmental units	23,680	-----	23,680
Total assets	<u>41,551</u>	<u>14,127</u>	<u>55,678</u>
LIABILITIES			
Accounts payable and accrued expenses	\$8,474		\$8,474
Due to other funds	2,002	\$7,328	9,330
Total liabilities	<u>10,476</u>	<u>7,328</u>	<u>17,804</u>
FUND EQUITY			
Fund balance			
Reserved for grant		\$ 788	\$ 788
Unreserved, undesignated	\$4,668	-----	\$4,668
Total fund equity	<u>4,668</u>	<u>8,780</u>	<u>13,448</u>
Total liabilities and fund equity	<u>15,144</u>	<u>16,107</u>	<u>31,251</u>

ST. LOUISY PARISH DISTRICT ATTORNEY
ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	C.A.R. Fund	Revenue Fund	Totals
REVENUES			
Intergovernmental			
Police Jury reimbursements	\$95,316		\$95,316
Federal grants			
DMM reimbursement	187,960		187,960
DMM incentive	187,218		187,218
State grants			
Helping hands		39,600	39,600
Miscellaneous			
Interest earned	1,387	138	1,525
Other			
Application fees	1,440		1,440
Donations		2,380	2,380
Total revenues	<u>432,841</u>	<u>22,138</u>	<u>454,979</u>
EXPENDITURES			
Judicial			
Personal and contracted services			
Salary	184,586	58,188	242,774
Fringe benefits	25,810	7,720	33,530
Supplies and materials	14,780	480	15,260
Repairs and maintenance	50,343		50,343
Other services and charges			
Auto expenses	57,184		57,184
Management consultant	7,392		7,392
Insurance	9,767	1,772	11,539
Indigent Defender Fund	9,800		9,800
Salary reimbursement	20,113		20,113
Books	14,878		14,878
Telephone	7,043		7,043
Other	29,268	1,320	30,588
Capital Outlay	6,364	13,320	19,684
Total expenditures	<u>427,814</u>	<u>82,892</u>	<u>510,706</u>
CHANGES OR INCREASES OVER EXPENDITURES	105,027	-6,754	98,273

Continued on next page.

ST. LOUISY PARISH DISTRICT ATTORNEY
 OPELOUSAS, LOUISIANA
 COMPARING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	LOCAL FUND	STATE FUND	TOTAL
OTHER FINANCIAL SERVICES CHARGES			
Operating transfers in		\$4,000	\$4,000
Operating transfers out	\$(188,314)		(188,314)
Insurance transfers out	(20,312)	-----	(20,312)
Total other financing resources (used)	(218,630)	4,000	(214,630)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER CURRENT EXPENDITURES AND OTHER USES			
	(64,124)	8,349	(55,775)
FUND BALANCE, beginning of year	180,000		180,000
Prior period adjustments	(38,460)	-----	(38,460)
FUND BALANCE, end of year	<u>81,416</u>	<u>8,349</u>	<u>89,765</u>

RELATED WORK

John Weston Reed, CPA
 Paul Landon, Jr. CPA
 Harold J. Terry, CPA
 Douglas Linton, CPA
 Charles E. Anderson, CPA
 James L. Nicholson, Jr. CPA
 G. Kenneth Gray, S. CPA
 Dennis A. Cox, CPA

John S. Dowling, CPA
 (1984-1988)

Harold Eakin, CPA
 Retired



JOHN S. DOWLING & COMPANY
 A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

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

Honorable Earl Taylor
 Sr. Landry Parish District Attorney,
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the Sr. Landry Parish District Attorney, as of and for the year ended December 31, 1990, and have issued our report thereon dated June 18, 1991. 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 Sr. Landry Parish District Attorney's general purpose 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 is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 1.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Sr. Landry Parish District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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.

John Austin Beck, CPA
 Jim Lavigne, Jr., CPA
 Harold J. Moley, CPA
 Dwight Latham, CPA
 Charles B. Fehrlind, CPA
 James L. Robinson, Jr., CPA
 G. Kenneth Perry, Jr., CPA
 Dennis J. Carl, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 (1967-1988)

Edward Egan, CPA
 Retired

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
 PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
 WITH ONE CIRCULAR A-133**

Honorable Earl Taylor
 St. Landry Parish District Attorney,
 St. Landry Parish
 Gretnowea, Louisiana

Compliance

We have audited the compliance of the St. Landry District Attorney with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended December 31, 1993. The St. Landry Parish District Attorney's major federal programs are identified in the summary of audited results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney. Our responsibility is to express an opinion on the St. Landry Parish District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Notice of Status, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish District Attorney's compliance with these requirements.

In our opinion, the St. Landry Parish District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1993.

The Honorable Gary Sellers, Mayor
and Members of the Board of Aldermen
Page 2

Internal Control Over Compliance

The management of the St. Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the St. Landry District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the St. Landry Parish District Attorney, management, the appropriate legislative body, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company
Baton Rouge, Louisiana
June 26, 1998

ST. LOUISY PARISH DISTRICT ATTORNEY
SPRINGFIELD, LOUISIANA
SCHEDULE OF FINDINGS AND UNRESOLVED QUESTIONS
TYPE A AND B PROGRAMS
TIME PERIOD: DECEMBER 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of the St. Landry Parish District Attorney was disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the St. Landry Parish District Attorney expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for the St. Landry Parish District Attorney.
7. The program tested as a major program was the Child Support Enforcement Services Program - CPRA #93, 943.
8. The threshold for distinguishing Types A and B programs was \$100,000.
9. The St. Landry Parish District Attorney was determined to be a low-risk auditee.

ST. LANDRY PARISH DISTRICT ATTORNEY
PERIODIC REPORTING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1997

B. 1997 FINDINGS - FINANCIAL STATEMENT ABUSE

Compliance

1. Actual expenditures exceed budgeted expenditures by more than 5 percent.

Condition: The total actual expenditures in the General Fund exceeded total budgeted expenditures by 8.28 percent.

Criteria: Louisiana Revised Statute 38:3118 states that the budget must be amended when total actual expenditures exceed total budgeted expenditures by 5 percent or more.

Effect: The St. Landry Parish District Attorney's amended budget did not sufficiently cover expenditures.

Management's Response: Since this was my first year in office, we had very little in use as a guide as to projected expenses. Now that we have that first year's experience, this should not re-occur.

C. FINDINGS AND QUESTIONED COSTS - BAKER FEDERAL AWARD PROGRAM ABUSE

None

**ST. LOUIS PARISH DISTRICT ATTORNEY
 MONROE, LOUISIANA
 RECEIVED ON REPRESENTATION OF FEDERAL AGENCIES
 FOR THE YEAR ENDED DECEMBER 31, 1972**

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NUMBER</u>	<u>PROGRAM NAME</u>	<u>FY72 AMOUNT</u>	<u>EXERCISES</u>
INDIRECT ASSISTANCE			
United States Department of Health and Human Resources: Louisiana Department of Social Services Office of Family Support Grant #: 9404 LA0008	Child Support Enforcement (Title IV-B)	93,160	960,170 *
United States Department of Justice: Louisiana Commission on Law Enforcement and Administration of Criminal Justice Project 18:887-4-060 Subgrant #: 87-BA-8-08-0827 Matching contribution - \$14,133	Drug Control and System Improvement - Formula Grant	18,170	38,700
Total			<u>998,870</u>

* Denotes major program.

**ST. LANDRY PARISH DISTRICT ATTORNEY
 FELICIAN, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 1997**

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St. Landry Parish District Attorney. The reporting entity is defined in Note 1 to the general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the general purpose financial statements as revenues. Also, only the expenditures which were later reimbursed are recorded in the general purpose financial statements as expenses. Federal financial assistance revenue is reported in the St. Landry Parish District Attorney's general purpose financial statements as follows:

	<u>Intergovernmental Revenues</u>
General Fund	
Federal grants -	
Drug control and system improvement	258,710
seeds to business	<u>11,320</u> (1)
Total General Fund	<u>270,030</u>
Special Revenue Funds - Title IV-B	
Federal grants -	
Child Support Enforcement	
HHF (cash award)	479,960
HHF (travel)	<u>101,338</u>
Total Special Revenue Funds	<u>581,298</u>

(1) This grant had no federal expenditures during the year ended December 31, 1997.