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

FINANCIAL REPORT
DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and by and of the appropriate public officials. This 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 7-28-96

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

FINANCIAL REPORT
DECEMBER 31, 1985

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DONALD, TUCKER AND BETTS

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Fourth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourth Judicial District at December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Donald Tucker Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana

June 14, 1996

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

11

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 5 - IV-D REIMBURSEMENT GRANT

The District Attorney of the Fourth Judicial District participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 19.783. The program is funded by indirect federal assistance payments and direct state assistance payments received from the Louisiana Department of Health and Human Resources.

The following is a summary of program cash receipts and disbursements during the fiscal year and a reconciliation of program cash receipts to revenues as reported in the financial statements for the year ended December 31, 1995.

	<u>December 31, 1995</u>
Title IV-D Program Activity:	
Cash receipts	\$189,727
Cash disbursed	190,822
Reconciliation of program cash receipts to revenues	
	<u>December 31, 1995</u>
Cash receipts listed above	\$189,727
Adjustments:	
Add accounts receivable, end of year	35,804
Deduct accounts receivable, beginning of year	29,822
Total IV-D revenues	<u>\$195,435</u>

NOTE 6 - PENSION PLANS

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

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES

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

DONALD TUCKER AND BETTS

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996. These component unit financial statements are the responsibility of the District Attorney of the Fourth Judicial District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Fourth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is

not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

Donald Tucker Hutto

DONALD, TUCKER & SMITH

Monroe, Louisiana
June 14, 1988

DISTRICT ATTORNEY OF THE FOREIGN
 JUDICIAL CONTRACT
 STATE OF LOUISIANA
 Parties of notehouse and cashnote

SCHEMES OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ends December 31, 1999

Federal Grant/Program Title	Federal CFB#	Program or Grant Agency	Fiscal Year	Amount Received	Expenditures
Department of Health and Human Services (D.C.S.S.) State of Louisiana Dept. of Health and Human Resources (D.P.S.) Child Support Enforcement Reimbursement	13.783	HHS	1991-1993 1994-1999	\$187,343	\$187,343
TOTAL FEDERAL ASSISTANCE				\$187,343	\$187,343

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-129, Audits of State and Local Governments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Fourth Judicial District is the responsibility of the District Attorney of the Fourth Judicial District's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District Attorney of the Fourth Judicial District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Donald Tucker Betts

DONALD, TUCKER & BETTS

Monroe, Louisiana
June 14, 1956

DONALD, TUCKER AND BETTS

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

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

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

In connection with our audit of the component unit financial statements of the District Attorney of the Fourth Judicial District, and with our consideration of the District Attorney of the Fourth Judicial District's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fourth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Fourth Judicial District had not complied, in all material respects, with those requirements.

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

Donald, Tucker & Deets

DONALD, TUCKER & DEETS

Monroe, Louisiana

June 14, 1986

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

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

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

We have applied procedures to test the District Attorney of the Fourth Judicial District's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity; civil rights; cash management; allowable costs/cost principles; Drug-Free Workplace Act; and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fourth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Fourth Judicial District had not complied, in all material respects, with those requirements.

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

Donald Tucker Settle

DONALD, TUCKER & SETTLE

Monroe, Louisiana
June 10, 1990

DONALD, TUCKER AND BETTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON ASPECT OF COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

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

The management of the District Attorney of the Fourth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the District Attorney of the Fourth Judicial District, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures.

and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

The small size of the office staff of the District Attorney of the Fourth Judicial District limits the extent of separation of duties; but, we believe certain steps could be taken to separate incompatible duties.

Approval for payment was not indicated on eighteen of twenty-seven items tested, and cancellation of the original invoice as paid was not made on fifteen of twenty-seven items tested.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above are material weaknesses.

These conditions were considered in determining the nature, timing and extent of the audit tests applied in our audit of the December 31, 1995, component unit financial statements, and this report does not affect our report on these general purpose financial statements dated June 14, 1996. We have not considered the internal control structure since the date of our report.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the District Attorney of the Fourth Judicial District in a separate letter dated June 14, 1996.

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

Donald Tucker & Hutto

DONALD, TUCKER & HUTTO

Monroe, Louisiana
June 14, 1958

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

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

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District for the year ended December 31, 1996, and have issued our report dated June 14, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Standards of State and Local Governments*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the District Attorney of the Fourth Judicial District in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements of the District Attorney of the Fourth Judicial District and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated June 14, 1996.

The management of the District Attorney of the Fourth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance

with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in administering federal financial assistance programs in the following categories:

General Requirements

Political activity
Civil Rights
Cash Management
Allowable costs-cost principles
Drug-free Workplace Act
Administrative requirements

Specific Requirements

Types of services allowed or not allowed
Eligibility
Matching, level of effort or earmarking
Reporting
Cost Allocation
Claims for advances and reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1993, the District Attorney of the Fourth Judicial District had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Child Support Enforcement, Title IV-D.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney of the Fourth Judicial District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

These matters were noted in our report on internal control structure based on audit of component units financial statements performed in accordance with Government Auditing Standards.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions referred to above are material weaknesses.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the District Attorney of the Fourth Judicial District in a separate letter dated June 18, 1996.

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

Donald Tucker & Motes

DONALD, TUCKER & MOTES

Monroe, Louisiana
June 14, 1996

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

**MANAGEMENT LETTER
DECEMBER 31, 1995**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the judicial, or reviewed, utility 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 7-24-96

DONALD TUCKER AND BETTS

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

In planning and performing our audit of the component unit financial statements of the District Attorney of the Fourth Judicial District for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the District Attorney of the Fourth Judicial District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters and your response. This letter does not affect our report dated June 18, 1996, on the component unit

District Attorney of the
Fourth Judicial District

financial statements of the District Attorney of the Fourth Judicial District.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure.

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

Donald Tucker & Harty

DONALD, TUCKER & HARTY

Monroe, Louisiana
June 14, 1996

MEMORANDUM

CASH - CHECK COLLECTIONS (G/L #10610)

COMMENTS

Activity in this account had not been recorded in the general ledger for November and December, 1998.

RESPONSE

The activity in this account will be recorded for the full year 1998 on the general ledger.

CASH - SPECIAL ACCOUNT (G/L #10110)

COMMENTS

Two voided checks were still carried in the outstanding check list on the bank reconciliation.

RESPONSE

The amount of the voided checks will be restored to cash and appropriate adjustments made to the general ledger.

CASH - 120 DAY ACCOUNT (G/L #10710)

COMMENTS

The activity in this account had not been in the general ledger nor reconciled to the general ledger for November and December, 1998.

RESPONSE

The activity in this account will be recorded for the full year 1998 on the general ledger and reconciliations will be prepared for each month.

SEPARATION OF INCOMPATIBLE DUTIES

COMMENTS

We have previously noted incompatible functions in the office procedures which have been addressed by the office of the District Attorney of

District Attorney of the
Fourth Judicial District

the Fourth Judicial District. Nevertheless, the limited size of the office staff makes it difficult to achieve a complete separation of incompatible duties performed by the office staff that is cost effective.

RESPONSE

We will continue to evaluate our procedures and, to the extent possible with the limited staff available, we will endeavor to achieve the desired separation of incompatible duties to such an extent that the cost involved will not materially exceed the benefits derived.

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

BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUP

DECEMBER 31, 1966

G O V E R N M E N T A L

GENERAL FUND	SPECIAL REVENUE FUND	ACCOUNT GROUP	TOTALS	
			1966	1965
DISTRICT ATTORNEY'S EXPENSES	TITLE IV-B REVENUES-ASSETS	GENERAL FUND ASSETS	\$ 914,882	\$ 988,500
				\$ 682,128
			10,000	11,807
			12,889	51,195
			112,778	112,626
			126,687	128,487
			—	483,086
			\$1,276,312	\$1,778,172
			\$156,108	\$423,093
			\$12,662	\$1,404,572

ASSETS

Cash

Receivables
 Commissions on fines and
 forfeitures
 Grants from the Louisiana
 Department of health and
 Human Resources
 Interfund receivables
 Other governmental units
 Equipment

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 14,831	\$	\$	\$	\$	\$ 14,831	\$	\$ 5,486
Other liabilities	4,136					4,136		1,889
Due to Interfund payable	0	100,198		12,662		112,770		112,424
Due to other governmental units	102,866					102,866		51,277
Deferred revenue	14,424					14,424		14,424
Total liabilities	136,257	200,198		12,662		288,969		196,324

FUND BALANCE

Investment in general fixed assets	0	0	0	483,096	483,096	514,424
Fund balance - unassigned-undesignated	1,034,659				1,034,659	793,228
Total fund balance	1,034,659			483,096	1,517,755	1,311,202

TOTAL LIABILITIES AND FUND BALANCE

	\$1,170,917	\$200,198	\$12,662	\$883,096	\$1,276,873	\$1,494,372
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See accompanying notes to financial statements.

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

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES, BY FUND
 GOVERNMENTAL FUND TYPE
 YEAR ENDED DECEMBER 31, 1999

	G O V E R N M E N T A L				TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	ACCELERATED DIVISION PROGRAM GRANT	\$	1999	1998
REVENUES						
Commissions on fines,	\$ 287,881	\$ 0	\$ 0	\$ 287,881	\$ 317,485	
fees/penalties & court costs	218,381	0	0	218,381	174,776	
Check collection fees	186,611	0	0	186,611	300,737	
Grants - TV-D	66,441	180,343	0	246,784	66,583	
Speeches - other	132,052	0	0	132,052	132,886	
Commissions on bonds	0	0	187,129	187,129	18,723	
Grants - DOJ	0	0	0	0	0	
Use of money and property -	16,366	2,892	0	19,258	8,517	
interest earnings	34,499	0	0	34,499	36,630	
Other revenues	1,500	0	0	1,500	0	
Forfeited property	29,085	0	0	29,085	25,121	
Confiscated forfeitures	980,451	114,432	0	1,094,883	1,137,168	
Total revenues	1,855,326	297,665	187,129	2,340,120	2,735,429	
EXPENDITURES						
Current:						
Communications	419	0	0	419	2,234	
Data processing	6,074	0	0	6,074	3,400	
Grants	8,228	20,884	0	29,112	26,899	
Investigation	31,781	0	0	31,781	35,134	
office supplies/service	23,868	0	0	23,868	17,083	
I.-R.G. expenditures	25,836	0	0	25,836	24,348	
Salaries	25,570	0	0	25,570	24,238	
Supplies	0	0	0	0	0	

Intergovernmental transfers:					
Manitowish Parish Police Jury:					
General Fund	0	7,458	0	3,400	11,329
Criminal Court Fund	5,800	0	0	3,600	11,384
Oswatobia Parish Police Jury:					
Criminal Court Fund	545,859	0	0	848,699	463,266
Other expenditures	118,524	0	0	118,524	104,834
Capital outlay:					
Current expenditures	71,817	0	0	71,817	58,486
total expenditures	<u>918,314</u>	<u>7,458</u>	<u>0</u>	<u>941,758</u>	<u>747,852</u>
EXCESS OF REVENUES OVER					
EXPENDITURES	69,887	117,022	91,282	338,319	499,114
OTHER FINANCING SOURCES (USES)					
Operating transfers in	383,385	2,973	0	288,200	248,751
Operating transfers out	(<u>2,321</u>)	(180,000)	(60,285)	(<u>265,258</u>)	(<u>244,751</u>)
	<u>381,064</u>	<u>(177,027)</u>	<u>(60,285)</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER					
SOURCES OVER EXPENDITURES AND					
OTHER USES	339,319	0	0	338,319	499,114
FUND BALANCE, BEGINNING OF YEAR	793,228	0	0	793,118	262,862
FUND BALANCE, END OF YEAR	<u>\$ 1,034,186</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,034,538</u>	<u>\$ 793,118</u>

See accompanying notes to financial statements.

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
BUDGET (GRAN FUNDING) AND ACTUAL
YEAR ENDED DECEMBER 31, 1995

	BUDGET	GENERAL FUND ACTUAL	VARIANCE
REVENUES			
Commissions on fines, for- feitures and court costs	\$ 278,107	\$ 297,881	\$ 19,774
Check collection fees	178,000	214,381	44,381
Grants - IV-B	168,000	198,611	30,611
Grants - other	75,000	69,441	(5,559)
Commissions on bonds	95,000	122,852	27,852
Interest income	5,000	28,366	23,366
Other revenues	38,000	34,494	(3,506)
Contraband Forfeitures	10,000	98,365	(88,365)
Total revenues	<u>828,107</u>	<u>998,431</u>	<u>170,324</u>
EXPENDITURES			
Current:			
Repairs and maintenance	2,880	0	2,880
Communications	2,000	419	1,581
Data processing & investigation	30,880	17,300	17,580
Grant expenditures	70,000	0	70,000
Salary	24,948	25,038	(90)
L.A.-S.M.	42,800	72,388	(29,588)
Office	60,880	31,781	49,099
Other expenditures	65,800	144,184	(78,384)
Intergovernmental transfers:			
Ouachita Parish Police Jury:			
Criminal Court Fund	788,841	848,689	159,848
Morehouse Parish Police Jury:			
Criminal Court Fund	38,000	5,880	32,120
General Fund	18,000	0	18,000
Capital outlay:			
Current expenditures	88,000	73,817	(14,183)
Total expenditures	<u>1,182,707</u>	<u>910,384</u>	<u>272,323</u>

Continued

See accompanying notes to financial statements.

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

STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED DECEMBER 31, 1995

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(291,802)	69,943	361,745
OTHER FINANCING SOURCES (USES):			
Operating transfers in	199,800	283,383	73,383
Operating transfers out	<u> 0</u>	<u>(213,440)</u>	<u>(13,057)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(191,802)	370,318	422,121
FUND BALANCE, BEGINNING OF YEAR	<u>793,179</u>	<u>783,775</u>	<u> 0</u>
FUND BALANCE, END OF YEAR	\$ <u>601,377</u>	\$ <u>1,154,093</u>	\$ <u>422,121</u>

See accompanying notes to financial statements.

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

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fourth Judicial District encompasses the parishes of Ouachita and Morehouse.

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

For financial reporting purposes, in conformance with GASB Codification Section 2300, the District Attorney of the Fourth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the state of Louisiana and independently from the district court system. In accordance with GASB Statement 14, the District Attorney of the Fourth Judicial District is a component unit of the Ouachita and Morehouse Parish Police Juris. For reporting purposes, the entity is considered to be a component unit of the Ouachita Parish Police Jury inasmuch as it provides significantly more support to the reporting entity than does the Morehouse Parish Police Jury.

A. FUND ACCOUNTING

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

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types:

General Fund (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 10 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. In addition, a \$10 court cost fee is designated for the District Attorney.

Special Revenue Fund (Title IV-D)

The Special Revenue Fund consists of grants of federal and state funds from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred to the expending funds leaving a zero fund balance.

Special Revenue Fund (Adolescent Diversion Program)

The Special Revenue Fund consists of grants of state funds from the Louisiana Department of Hospitals. The grants are six months in length for the purpose of identification and counseling of young adults as first offense drug abusers or at risk to the community so as to return them as a productive part of society. All monies received by the fund are reimbursements of expenditures made by other funds and are, therefore, transferred into the expending funds leaving a zero fund balance.

Account Group:

General Fixed Assets Account Group

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

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

NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. CRIMINAL COURT FUNDS

At the beginning of 1989, the District Attorney of the Fourth Judicial District assumed administrative responsibilities over the criminal court funds for Ouachita and Morehouse parishes from the respective police juries. The criminal court fund is established by statute to defray the expenditures of the District Attorney of the Fourth Judicial District's office. The transfer of the fund from the police juries was approved by the Chief Judge. On October 18, 1989, at the District Attorney of the Fourth Judicial District's request, the Attorney General issued an opinion determining that the criminal court fund must be administered by the respective police jury. The District Attorney of the Fourth Judicial District reverted the funds back to the police juries as of January 1, 1991. For the year ending December 31, 1995, the criminal court funds were administered by the police juries and are, therefore, not included in these financial statements.

C. LONG-TERM LIABILITIES

There are no long-term liabilities at December 31, 1995.

D. CONCENTRATION OF RISK

The District Attorney of the Fourth Judicial District maintains cash balances at several banks. At December 31, 1995, the amounts on deposit in four institutions exceeds the \$100,000 federally insured limit by a total of \$408,463.

E. BASIS OF ACCOUNTING

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

The District Attorney of the Fourth Judicial District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues

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

Grants are recorded when the District Attorney of the Fourth Judicial District is entitled to the funds.

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources/Uses

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

F. BUDGETARY PRACTICES

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

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

G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

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

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance, beginning of year	\$ 524,424
Additions	88,363
Disposals	(118,121)
Balance, end of year	<u>\$494,666</u>

During 1995, the District Attorney of the Fourth Judicial District adopted a fixed asset capitalization policy that states any item costing \$500 or greater will be assigned an inventory number and tag, and accounted for in the General Fixed Assets Account Group, thereby reducing the size and volume of individual small items comprised in the account group.

NOTE 3 - LEASES

The District Attorney of the Fourth Judicial District's office is obligated under a long-term lease accounted for as an operating lease. Operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreement is not reflected in the District Attorney of the Fourth Judicial District's account group. The lease is non-cancellable before November 3, 1996, but contains an option to renew upon termination. Monthly rentals are \$1,864 and totaled \$22,368 during 1995.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancellable lease terms in excess of one year as of December 31, 1995:

<u>Years Ending December 31,</u>	
1996	\$22,368
Total minimum payments required	<u>\$22,368</u>

NOTE 4 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

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