

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This assistance is not intended to limit the distribution of this report, which is a matter of public record.



Monroeville, Louisiana

June 16, 1997

1340

1987
JUL 1987
BY ADP MAIL CO
State Highway
Mines Road 100
Mines Road 100
Mines Road 100

DISTRICT ATTORNEY
OF THE TWELFTH JUDICIAL DISTRICT

STATE OF LOUISIANA
ANDRELLIS PARISH

FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1986

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

NO. 08 1857

Release Date _____

ALBERT H. LEGER
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL CORPORATION
P.O. BOX 25
MARRSVILLE, LOUISIANA

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
BOYDVILLE PARISH

TABLE OF CONTENTS
TO
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1996

	PAGE
INDEPENDENT AUDITORS REPORT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS	1
INDEPENDENT AUDITORS REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	2
INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	3-4
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet-All Fund Types and Account Groups	7-8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Governmental Fund Types	9-12
Statement of Revenues, Expenditures and Changes in Fund Balance Budget (KIAM Budget) and Actual-Governmental Fund Types	13-16
Notes to Financial Statements	17-25
SINGLE AUDIT SECTION	
INDEPENDENT AUDITORS REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	27
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	28
SINGLE AUDIT REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS	29-31
INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS	32

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOCHILES PARISH

TABLE OF CONTENTS
TO
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-MATCH FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	33



Arthur R. Boyer

CERTIFIED PUBLIC ACCOUNTANT
in Professional Organization

MEMBER
SOCIETY OF CHARTERED CPAs
AMERICAN INSTITUTE OF CPAs

PO. BOX 25 • 7000 NATION • MONROE, LA 70001-0025 • PHONE (504) 835-0000 • FAX (504) 835-0000

**INDEPENDENT AUDITORS' REPORT ON THE
GENERAL PURPOSE FINANCIAL STATEMENTS**

Honorable Eddie Kerd
District Attorney of the Twelfth Judicial District
State of Louisiana
Arroyelles Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Twelfth Judicial District, Arroyelles Parish, Louisiana, as of and for the year ended December 31, 1996. These general purpose financial statements are the responsibility of the District Attorney of the Twelfth Judicial District, Arroyelles Parish, Louisiana, management. 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, 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twelfth Judicial District as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Monroe, Louisiana
June 18, 1997



Arthur B. Hayes

CHARTERED MEMBER, AMERICAN INSTITUTE
OF PROFESSIONAL ACCOUNTANTS

MEMBER
SOCIETY OF CHARTERED CPAs
AND ACCOUNTANTS OF LOUISIANA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS - MISSISSIPPI, MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS - MISSISSIPPI, MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS - MISSISSIPPI

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Eddie Keadle
District Attorney of the Twelfth Judicial District
State of Louisiana
Acquaforte Parish

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acquaforte Parish, Louisiana, as of and for the year ended December 31, 1993, and have issued our report thereon dated June 16, 1993.

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-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

This report is intended for the information of management and the Legislative Auditors of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Monroe, Louisiana
June 16, 1993



Arthur W. Singer

CERTIFIED PUBLIC ACCOUNTANT
of Professional Corporation

MEMBER
SOCIETY OF CHARTERED CPAs
SINCE 1958

P.O. BOX 25 • 7000 HARBOUR • MONROE, LA 70001-0025 • OFFICE: (504) 235-1990 • FAX: (504) 235-1991

**INDEPENDENT AUDITORS' REPORT ON INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL
PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Eddie Kashi
District Attorney of the Twelfth Judicial District
State of Louisiana
Avoyelles Parish

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 18, 1997.

We have 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." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perception of any evaluation of the structure in 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 general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, 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

SPECIAL REVENUE FUNDS

<u>TITLE IV-D</u>			<u>WORTHLESS CHECK COLLECTION FID</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ (1,565)	\$ (992)	\$ 573	\$ 1,725	\$ 4,172	\$ 2,447
15,000	-	(15,000)	-	-	-
<u>13,435</u>	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$13,435	\$ (992)	\$ (14,427)	\$ 1,725	\$ 4,172	\$ 2,447
\$21,678	\$21,875	\$ -	\$ 3,290	\$ 3,290	\$ -
\$35,113	\$20,883	\$ (14,230)	\$11,015	\$13,462	\$ 2,447

Integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOYELLES PAREISH

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

Commissions on fines and forfeitures and grant revenues are susceptible to accrual. Other receipts become receivable and available when cash is received by the government and are recognized as revenue at that time.

Governmental funds include the following fund types:

The **general fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **General Fund** of the District Attorney was established in compliance with Louisiana Revised Statute 15:371.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

The **special revenue funds** account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects). The district attorney's special revenue funds consist of the following:

Title IV-D Special Revenue Fund

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

Workless Check Collection Fee Special Revenue Fund

The Workless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:15, which provides for a specific fee whenever the District Attorney's office collects and processes a workless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

fiduciary funds account for assets held by the District Attorney in a trustee capacity or as an agent on behalf of others.

The **agency fund** is recorded in nature and does not present results of operations or have a management focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the District Attorney holds for others in an agency capacity.

(Continued)



Arthur W. Sager

CERTIFIED PUBLIC ACCOUNTANT
in Professional Corporation

MEMBER
FEDERAL SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
AND SOCIETY OF CPAs

1000 BAY BLVD. - SUITE 1000 - MONROE, LA 70001-3000 - OFFICE: (504) 282-8800 - FAX: (504) 282-8841

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO HIGHWAY
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

The Honorable Dwig Kasil
District Attorney of the Twelfth Judicial District
State of Louisiana
Acacyleon Parish

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acacyleon Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

In connection with our audit of the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acacyleon Parish, Louisiana, and with our consideration of the District Attorney of the Twelfth Judicial District, Acacyleon Parish, Louisiana, control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to the nonmajor federal financial assistance program for the year ended December 31, 1996. As required by the OMB Circular A-128, we have performed auditing procedures to test compliance with requirements governing types of services allowed or not allowed; matching fund of effort; reporting; and cost allocation that are applicable to these 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 Twelfth Judicial District, Acacyleon Parish, Louisiana, compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Twelfth Judicial District, Acacyleon Parish, Louisiana, had not complied, in all material aspects, with these requirements. Also the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for information of the Legislative Audit of the State of Louisiana and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Monroe, Louisiana
June 16, 1997



Arthur W. Ryan

CERTIFIED PUBLIC ACCOUNTANT
A Professional Corporation

MEMBER
STATE SOCIETY OF ACCOUNTANTS OF LA
AMERICAN INSTITUTE OF CPAs

P.O. BOX 23 • 70017 • MONROE, LA 70001-0023 • OFFICE (504) 833-8800 • FAX (504) 833-8400

IMMEDIATE SUPPORTS REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Edmie Knott
District Attorney of the Twelfth Judicial District
State of Louisiana
Avoyelles Parish

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

We have applied procedures to test the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, compliance with the following requirements applicable to its federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

- Political Activity
- Cash Management
- Federal Financial Reports
- Allowable Cost/Cost Principles
- Drug-Free Workplace Act

Our procedures were limited to the applicable provisions 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 Twelfth Judicial District, Avoyelles Parish, Louisiana, compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items listed, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not named, nothing came to our attention that caused us to believe that the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Legislative Auditor of the State of Louisiana and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Monroe, Louisiana
June 16, 1997

The Honorable Eddie Kardi

Page 3

This report is intended for the information of the Legislative Auditor of the State of Louisiana and management. This restriction is not intended to limit the distribution of this report, which, is a matter of public record.



Monroeville, Louisiana

June 16, 1997

The Honorable Eddie Ruff

Page 2

preparation of general purpose 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 in 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 used in administering federal financial assistance programs in the following categories:

- Budget
- Cash
- Revenues and Receivables
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities

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

During the year ended December 31, 1996 the District Attorney of the Twelfth Judicial District had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the nonmajor federal financial assistance programs listed on the Schedule of Federal Financial Assistance.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have 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 informational nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

(Continued)



Address All Pages

CONGRESSional PUBLIC ACCOUNTANT
28 Professional/Supervising

MEMBER
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF THE
STATE OF LOUISIANA

700 BOND ST. • 444 N. MAIN • MONROE, LA 70001-0001 • OFFICE: (504) 833-5800 • FAX: (504) 833-5801

**SINGLE AUDIT REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Feltie Knott
District Attorney of the Twelfth Judicial District
State of Louisiana
Acryolite Parish

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acryolite Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

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-128, "Audit of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996 we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 16, 1997.

The management of the District Attorney of the Twelfth 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 reported 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the



Arthur R. Hayes

CERTIFIED PUBLIC ACCOUNTANT
of Professional Corporation

MEMBER
SOCIETY OF ACCOUNTS IN LA
INCORPORATED IN 1921

P.O. BOX 111 • 70701 ANDRUS • MONROE, LA 70501-0111 • OFFICE ONE FIVE ZERO • FAX ONE FIVE ZERO

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE**

The Honorable Edric Knott
District Attorney of the Twelfth Judicial District
State of Louisiana
Acadian Parish

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana, in of and for the year ended December 31, 1996 and have issued our report thereon dated June 16, 1997. These general purpose financial statements are the responsibility of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana, management. 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, Governmental 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". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana, 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 general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Monroe, Louisiana

June 16, 1997

SINGLE AUTH SECTION

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOYELLES PARISH

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

Source	Description
State	Salaries and pension costs of the District Attorney and Assistant District Attorneys.
Avoyelles Parish Police Jury	Salaries of the District Attorney and Assistant District Attorneys and office supplies.
Criminal Court Fund	Salaries of secretaries and investigator and telephone bill.

NOTE 3. FEDERAL FINANCIAL ASSISTANCE

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.983. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1998, the District Attorney of the Twelfth Judicial District expended \$116,340 and \$52,678 in reimbursements and incentive payments, respectively.

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

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

(Continued)

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
ACACYPOLIS PARISH**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1996**

	Required by Statute		Actual		Actually Required	
	Percent	Amount	Percent	Amount	Percent	Amount
Contributions:						
Employees	7.00%	\$5,561	7.00%	\$5,561	7.00%	\$5,561
Employer	3.50% +	1,031	3.50% +	1,031	3.10%	2,463
	3.25% +	1,232	3.25% +	1,232		
Total		\$7,824		7,824		\$8,024

Percent of employer's actuarially acquired contribution to all participating employers .3%

*From 1/1/96 to 6/30/96, the employer contribution rate is 3.25%.
From 7/1/96 to 12/31/96, the employer contribution rate is 3.50%.

Year Ended June 30, 1994

Retirement System	
Net assets	\$ 66,897,349
Pension benefit obligation	(59,328,885)
Assets in excess of pension benefit obligation	\$ 7,568,464

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

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

**NOTE 6. 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 the criminal court, the Acacypolis Parish Police Jury, or directly by the state. These expenditures are summarized as follows: (Continued)

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOUELLES PARISH

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

Assistant District Attorneys who came, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1996, and who elected not be covered by the new provisions, the following applies: Any member within 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1996, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation.

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

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 percent in the statute set rate that can be adjusted by the Public Retirement System's Actuarial Committee. State statute requires covered employees to contribute 3 percent of their salaries to the System and requires each District Attorney to provide employer contributions as needed to actuarially fund the System.

The following provides certain disclosures for the District Attorney and the retirement system that are required by GASB Codification Section 120.129:

Year Ended December 31, 1996

District Attorney	
Total current-year payroll	\$158,573
Total current-year covered payroll	\$ 39,446

(Continued)

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOYELLES PARISH**

Notes to the Financial Statements
As of and for the Year Ended December 31, 1985

	Balance 12/31/85	Additions	Deletions	Balance 12/31/86
Equipment	\$ 27,850	\$ 3,763	\$ -	\$ 31,613
Library Books	5,252	-	-	5,252
Total General Fixed Assets	\$ 33,102	\$ 3,763	\$ -	\$ 36,865
Investments in General Fixed Assets:				
District Attorney	\$ 22,833	\$ 3,763	\$ -	\$ 26,596
Police Jury	6,333	-	-	6,333
State of Louisiana	2,390	-	-	2,390
Other Donations	\$ 1,446	\$ -	\$ -	\$ 1,446
Total Investment in General Fixed Assets	\$ 33,102	\$ 3,763	\$ -	\$ 36,865

NOTE 4. CHANGES IN AGENCY FUND ASSETS AND LIABILITIES

	Balance 12/31/85	Additions	Deletions	Balance 12/31/86
Assets				
Cash	\$ 2,044	\$ 7,632	\$ 9,682	\$ -
Total assets	\$ 2,044	\$ 7,632	\$ 9,682	\$ -
Liabilities				
Due to other governmental units:				
Drug Asset Recovery Team	\$ -	\$ 88	\$ 88	\$ -
12th Judicial Criminal Court	-	1,945	1,945	-
Avoysel Parish Sheriff	-	4,004	4,004	-
Louisiana State Police	-	-	-	-
Bunkie Police Department	-	-	-	-
Marksville Police Department	-	-	-	-
Accounts Payable-				
Asset for future refund	3,000	2,165	4,140	25
Due to other funds	44	-	-	44
Total liabilities	\$ 3,044	\$ 2,165	\$ 4,140	\$ 69

NOTE 5. PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

(Continued)

SPECIAL REVENUE FUNDS

TITLE IV-D			WORTHLESS CHICK COLLECTION FEE		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	29,080	29,661	(5,581)
151,000	169,369	18,369	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>185</u>	<u>291</u>	<u>106</u>	<u>29</u>	<u>401</u>	<u>120</u>
\$151,185	\$169,660	\$ 18,475	\$ 29,215	\$29,662	\$ (3,213)
150,000	166,888	\$ (16,888)	4,250	6,633	\$ (2,400)
250	-	250	2,950	2,750	200
-	-	-	16,300	12,880	3,210
-	-	-	-	-	-
-	-	-	50	-	50
100	808	(708)	-	-	-
400	-	400	4,000	-	4,000
-	-	-	-	-	-
<u>2,000</u>	<u>2,808</u>	<u>(808)</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$152,150	\$170,652	\$ (12,800)	\$29,550	\$31,890	\$ 2,660

Integral part of the financial statements.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
BOYVILLE PARISH

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

The District Attorney's agency fund consists of the following:

Special Asset Forfeiture Agency Fund

The Special Asset Forfeiture Agency Fund consists of proceeds collected in accordance with Science and Controlled Dangerous Substances Property Forfeiture Act of 1989 and Louisiana Revised Statute 49:2816, which provides for the establishment of this fund by depositing all monies obtained under the Act and equitable distribution of these monies to the appropriate local, state, or federal law enforcement agency so as to reflect generally the contribution of that agency's participation in any of the activity that led to the deposit of these monies.

Account Group. The general fixed assets account group is used to account for fixed assets not accounted for in proprietary or trust funds.

C. BUDGET PRACTICES

Annually, the District Attorney adopts budgets for the General Fund and the Title IV-D and Workless Check Collection For Special Revenue Funds. Formal budget integration within the accounting records is not employed as part of the accounting system. The budgets were amended during the year by the District Attorney, if appropriate. Appropriations lapse at year end.

D. CASH

Cash includes amounts in time deposit accounts. Under state law, the District Attorney of the Twelfth Judicial District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. FIXED ASSETS

Fixed assets used in governmental fund types of the District Attorney are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated.

Donated Fixed Assets as of December 31, 1996 are as follows:

	Computer Equipment & Peripherals
Puller Jury	\$6,333
State of Louisiana	2,380
Other Donations	1,648
Total	\$10,361

This page intentionally left blank.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOYELLES PARISH

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

Because the police jury does not appoint the District Attorney of the Twelfth Judicial District and does not have the ability to impose its will on the District Attorney of the Twelfth Judicial District, the District Attorney of the Twelfth Judicial District does not provide specific financial benefits to or impose specific financial burdens on the police jury, the District Attorney of the Twelfth Judicial District is not fiscally dependent on the police jury, and the nature and significance of the relationship between the Avoynelles Parish Police Jury and the District Attorney of the Twelfth Judicial District would not cause the police jury's financial statements to be misleading if data of the District Attorney of the Twelfth Judicial District is not included, the District Attorney was determined not to be a component unit of the Avoynelles Parish Police Jury. Therefore, the District Attorney of the Twelfth Judicial District reports as an independent reporting entity.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The accounts of the District Attorney are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting aggregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The District Attorney has the following fund types and account groups:

Governmental funds are used to account for the District Attorney's government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to a claim (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unamortized interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are reported to be liquidated with expendable available financial resources.

(Continued)

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
ACCOYELLES PARISH**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1996**

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the Grand Jury in his district, and is the legal adviser to the Grand Jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Accoyelles Parish, Louisiana.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish for reporting purposes, the Accoyelles Parish Police Jury is the financial reporting entity for Accoyelles 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 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 Accoyelles Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

(Continued)

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
BOYELLES PARISH
GOVERNMENTAL FUND TYPES

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET
(GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1996

	CENTRAL FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 40,800	\$ 73,047	\$ 32,247
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	(15,000)	-	15,000
Total other financing sources(uses)	\$ (15,000)	-	\$ 15,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 25,800	\$ 73,047	\$ 47,247
FUND BALANCES AT BEGINNING OF YEAR	66,428	66,428	-
FUND BALANCES AT END OF YEAR	<u>\$ 92,228</u>	<u>\$139,475</u>	<u>\$ 47,247</u>

The accompanying notes are an

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
BOYVILLE PARISH
GOVERNMENTAL FUND TYPES

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET
(GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Commissions on fines and forfeitures	\$ 32,000	\$ 35,064	\$ 3,064
Fee/gaining revenue	25,000	60,215	35,215
Fees for collection of worthless checks	-	-	-
Grants:			
Legislat. Department of Health and Human Resources	-	-	-
LA Commission on Law Enforcement	-	-	-
Red River Delta	-	-	-
Other revenues	<u>18,150</u>	<u>13,222</u>	<u>(4,928)</u>
Total revenues	<u>\$115,150</u>	<u>\$148,521</u>	<u>\$ 33,371</u>
EXPENDITURES			
General government/judicial:			
Salaries and related benefits	\$ 38,000	\$ 38,527	\$ 527
Professional services	250	-	250
Restitution payments	-	-	-
Association dues	6,200	6,834	(634)
Office supplies	100	477	(377)
Repairs and maintenance	-	2,200	(2,200)
Conventions and meetings	6,000	6,638	(638)
Miscellaneous	100	-	100
Capital outlay	<u>2,000</u>	<u>888</u>	<u>1,112</u>
Total expenditures	<u>\$ 54,350</u>	<u>\$ 75,534</u>	<u>\$ 11,224</u>

The accompanying notes are an

Totals	
(Members Only)	
1986	1985
\$ 74,227	\$ 90,257
\$ -	\$ 7,500
<u> </u>	<u>(7,500)</u>
\$ <u> </u>	\$ <u> </u>

\$ 76,227	\$ 90,257
92,364	63,157
\$173,621	\$ 52,384

Integral part of the financial statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOYELLES PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1996

	General Fund	Special Revenue Funds	
		Title F.O.D.	Worthless Check Collection Fee
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 73,047	\$ (992)	\$ 4,172
OTHER FINANCING SOURCES (USES)			
Operating transfer in	\$ -	\$ -	\$ -
Operating transfer out	_____	_____	_____
Total Other Financing Sources(Uses)	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 73,047	\$ (992)	\$ 4,172
FUND BALANCE AT BEGINNING OF YEAR	86,428	21,876	3,289
FUND BALANCE AT END OF YEAR	\$120,075	\$20,884	\$13,462

The accompanying notes are an

Totals	
(Monoclonal Only)	
<u>1995</u>	<u>1996</u>
\$ 75,064	\$ 78,428
60,235	21,527
25,661	29,195
109,309	175,298
-	2,119
-	2,942
<u>14,508</u>	<u>11,188</u>
\$244,343	\$287,712
\$232,085	\$213,350
2,750	3,400
6,834	6,238
12,490	15,682
2,300	1,678
7,536	12,223
-	513
477	-
<u>3,389</u>	<u>19,133</u>
\$268,118	\$267,472

Integral part of the financial statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
BOYELLES PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1990

	General Fund	Special Revenue Funds	
		Title FUND	Worthless Check Collection Fund
REVENUES			
Commissions on fines and forfeitures	\$ 75,064	\$ -	\$ -
Indian gaming revenue	60,235	-	-
Fees for collection of worthless checks	-	-	25,663
Grants:			
U.S. Department of Health and Human Resources	-	168,369	-
LA Commission on Law Enforcement and River Delta	-	-	-
Other revenues	\$ 13,312	\$ 291	\$ 400
Total Revenues	\$148,621	\$168,660	\$26,063
EXPENDITURES			
General government-judicial:			
Salaries and related benefits	\$ 58,517	\$168,888	\$ 6,650
Professional services	-	-	2,750
Association dues	6,814	-	-
Reimbursement payments	-	-	12,400
Repairs and maintenance	2,200	-	-
Conventions and meetings	5,638	888	-
Miscellaneous	-	-	-
Office supplies	473	-	-
Capital Outlay	898	3,866	-
Total Expenditures	\$73,524	\$170,652	\$21,850

The accompanying notes are an

FUND TYPE

Special Revenue Funds	Worthless Check Collection Per.	Voluntary Fund Type Agency Fund.	Account Group- General Fixed Assets	Totals	
				(Memorandum Only)	
Title				115961.	115511.
IV-33.					
\$ -	\$13,462	\$ 70	\$ -	\$132,960	\$ 14,188
-	-	-	-	4,365	6,419
-	-	-	-	19,898	7,176
25,964	-	-	-	13,964	11,614
-	-	-	-	44	44
-	-	-	31,613	31,613	27,850
-	-	-	3,252	3,252	3,252
\$25,964	\$13,462	\$ 70	\$36,865	\$213,836	\$132,340
\$ -	\$ -	\$ 26	\$ -	\$ 26	\$ -
5,280	-	-	-	5,280	1,000
-	-	44	-	44	44
\$ 5,280	\$ -	\$ 26	\$ -	\$ 5,280	\$ 1,044
\$ -	\$ -	\$ -	\$36,865	\$ 36,865	\$ 35,102
20,684	13,462	-	-	13,661	97,364
\$20,684	\$13,462	\$ -	\$36,865	\$210,486	\$130,696
\$25,964	\$13,462	\$ 70	\$36,865	\$215,836	\$132,540

an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOYELLES PARISH

COMBINED BALANCE SHEET - ALL FUNDTYPES AND ACCOUNT GROUPS
DECEMBER 31, 1996

	<u>GOVERNMENTAL</u>
	<u>General Fund</u>
ASSETS	
Cash	119,328
Receivables:	
Commissions on fines and forfeitures	4,365
Indian gaming revenue	15,838
Grant from the Louisiana Department of Health and Human Resources	-
Due from other funds	44
Equipment	-
Library Books	-
TOTAL ASSETS	\$139,475
LIABILITIES, EQUITY, AND OTHER CREDITS	
Current Liabilities:	
Due to other governmental units	\$ -
Accounts payable	-
Due to other funds	-
TOTAL LIABILITIES	\$ -
Equity and Other Credits:	
Investment in general fund assets	\$ -
Fund balances - unreserved - undesignated	139,475
TOTAL EQUITY AND OTHER CREDITS	\$ 139,475
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 139,475

The accompanying notes are

GENERAL PURPOSE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
AVOUILLES PARISH

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

The cost of normal maintenance and repairs, that do not add to the value of the asset or materially extend assets lives are not included in the general fixed assets account group.

F. VACATION AND SICK LEAVE

Employers of the District Attorney's office do not earn vacation or sick leave.

G. COMPARATIVE DATA

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

H. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3. CASH

At December 31, 1996, the District Attorney of the Twelfth Judicial District had cash (bank balances) totaling \$133,540 as follows:

Time Deposits	\$133,540
---------------	-----------

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the District Attorney of the Twelfth Judicial District had \$136,340 in deposits (pledged bank balances). Of the bank balance, \$390,000 was covered by federal depository insurance. The remaining balance was collateralized with securities held by the pledging financial institution.

NOTE 3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

(Continued)