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**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MANY, LOUISIANA  
FINANCIAL REPORT  
DECEMBER 31, 1997**

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

Release Date: 01/08/98

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 WASE, OKLAHOMA  
 TABLE OF CONTENTS  
 DECEMBER 31, 2022**

	<b>EXHIBIT</b>	<b>SCHEDULE</b>	<b>PAGE</b>
General Purpose Financial Statements	-	-	1
Independent Auditor's Report	-	-	3
Combined Statement - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Group	<b>A</b>	-	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	<b>B</b>	-	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types - General and Special Revenue Fund Types	<b>C</b>	-	7
Notes to the Financial Statements	-	-	9
Supplemental Information Schedules	-	-	20
Special Revenue Funds	-	-	21
Combining Balance Sheet	-	1	22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	-	2	23
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Title IX-0	-	3	24
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Wootless Check Collection Fee	-	4	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Victim Assistance Fund	-	5	26
Agency Funds	-	-	27
Combining Balance Sheet	-	6	28
Statement of Changes in Assets and Liabilities - Asset Forfeiture Fund	-	7	29
Statement of Changes in Assets and Liabilities - Bail Bond Fee Fund	-	8	29
Schedule of Expenditures - Governmental Fund Types - General Fund and Debt Service Fund	-	9	30
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	-	-	31
Summary Schedule of Prior Audit Findings	-	10	32
Corrective Action Plan for Current Year Audit Findings	-	11	33
Management Letter	-	-	34

## GENERAL PURPOSE FINANCIAL STATEMENTS

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MEMBER

**INDEPENDENT AUDITORS' REPORT**

**Honorable Don M. Barkett, District Attorney**  
of the Eleventh Judicial District  
P. O. Box 1917  
Monroe, Louisiana 71449

We have audited the accompanying general purpose financial statements of the District Attorney of the Eleventh Judicial District, Monroe, Louisiana, as of and for the year then-ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Eleventh Judicial District and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eleventh Judicial District, Monroe, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 11, 1998, on our consideration of the District Attorney of the Eleventh Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated June 5, 1997, on the general purpose financial statements of the District Attorney of the Eleventh Judicial District.

**Hines, Jackson & Hines**  
Monroe, Louisiana  
June 11, 1998

## COMBINED STATEMENTS - OVERVIEW

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 MIAMI, FLORIDA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1997

	Governmental Fund Type		
	General	Debt Service	Special Revenue
<b>ASSETS</b>			
Cash and cash equivalents	\$ 89,263	\$ 1,865	\$ 27,684
Receivables			
Contributions on files, certificates, and court costs	13,080	0	0
FACT	9,863	0	0
Federal grants	0	0	2,657
State grants	0	0	8,514
Mail bond fee	0	0	0
Other	279	0	0
Due from other governments	0	0	0
Prepaid expenditures	6,556	0	0
Equipment	0	0	0
Amount to be provided for the retirement of long-term debt	0	0	0
<b>Total Assets</b>	<b>\$ 129,051</b>	<b>\$ 1,865</b>	<b>\$ 38,255</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 25,711	\$ 0	\$ 0
Due to law enforcement agencies and others	0	0	0
Payroll taxes, withheld and payable	11,680	0	0
Certificate of Indemnity	0	0	0
<b>Total Liabilities</b>	<b>37,391</b>	<b>0</b>	<b>0</b>
<b>Fund Equity</b>			
Investment in general fixed assets	0	0	0
Fund balance			
Reserved for prepaid expenditures	6,736	0	0
Reserved for Debt Service	0	1,865	0
Unreserved	27,683	0	38,255
<b>Total Fund Equity</b>	<b>34,419</b>	<b>1,865</b>	<b>38,255</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 71,810</b>	<b>\$ 1,865</b>	<b>\$ 76,510</b>

## EXHIBIT A

Hierarchy		Account Group				Totals	
Agency Fund		General		Special		(Memorandum Only)	
		Fund Assets		Long-Term Debt		1997	1996
\$	0	\$	0	\$	0	\$ 198,808	\$ 45,875
	0		0		0	15,060	15,136
	0		0		0	8,883	11,831
	0		0		0	3,607	6,879
	0		0		0	8,964	4,446
	0		0		0	0	15,830
	0		0		0	273	0
	6,731		0		0	6,733	6,732
	0		0		0	6,396	5,766
	0	247,526		0	0	247,526	194,966
	0	0		61,800	0	61,800	0
\$	6,731	\$	247,526	\$	61,800	\$ 477,188	\$ 298,281
\$	0	\$	0	\$	0	\$ 28,171	\$ 19,865
	6,731		0		0	6,733	29,814
	0		0		0	11,680	9,767
	0		0		61,800	61,800	0
	6,731		0		61,800	181,491	18,646
	0	247,526		0	0	247,526	144,966
	0		0		0	6,396	5,766
	0		0		0	1,863	0
	0		0		0	136,830	47,311
	0	247,526		0	0	273,691	13,615
\$	6,731	\$	247,526	\$	61,800	\$ 477,188	\$ 298,281

The accompanying notes are an integral part of this statement.

## DIRECTORATE OF THE ELEVENTH JUDICIAL DISTRICT

MAY 11, 2018/2019

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED DECEMBER 31, 1997

Revenues	General	Debt Service	Special Revenues	Totals	
				1997	1996
Fees, charges, and commissions for services	\$ 345,779	\$ 0	\$ 89,821	\$ 435,599	\$ 434,736
Inter-governmental	0	0	181,820	181,820	180,881
Fines and forfeitures	3,253	0	0	3,253	3,081
Interest revenue	0	0	239	239	188
Miscellaneous	5,318	0	0	5,318	6,733
<b>Total Revenues</b>	<b>354,350</b>	<b>0</b>	<b>271,880</b>	<b>626,230</b>	<b>632,528</b>
Expenditures					
Personal services & related benefits	203,417	0	21,436	224,853	264,987
Operating services	144,599	0	1,984	146,583	144,823
Materials and supplies	22,454	0	916	23,370	86,899
Travel and other charges	21,440	0	1,797	23,237	25,006
Franchised systems credit	0	0	0	0	31,326
Debt service	0	28,328	0	28,328	0
Capital outlay	62,432	0	181	62,613	1,880
<b>Total Expenditures</b>	<b>429,351</b>	<b>28,328</b>	<b>82,264</b>	<b>539,943</b>	<b>534,891</b>
Excess of Revenues Over (Under) Expenditures	(122,166)	(28,328)	(14,828)	(17,894)	4,727
Other Financing Sources/(Uses)					
Proceeds from Certificate of Indebtedness	88,828	0	0	88,828	0
Operating transfers in/(out)	(107,817)	22,180	(118,859)	0	0
<b>Total Other Financing Sources/(Uses)</b>	<b>(18,989)</b>	<b>22,180</b>	<b>(118,859)</b>	<b>88,828</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	69,451	3,880	4,829	78,160	4,727
Increases/Decreases in Inventories					
Prepaid expenditures	(602)	0	0	(602)	253
Debt service	0	(1,863)	0	(1,863)	0
<b>Net change in unreserved fund balance for the year</b>	<b>64,799</b>	<b>0</b>	<b>4,829</b>	<b>69,628</b>	<b>4,980</b>
Fund Balances-Unreserved, Beginning of year	12,226	0	24,822	37,048	42,552
<b>Fund Balances-Unreserved, End of year</b>	<b>\$ 77,025</b>	<b>\$ 0</b>	<b>\$ 29,651</b>	<b>\$ 106,676</b>	<b>\$ 47,532</b>

The accompanying notes are an integral part of this statement.

8



**DISTRICT ATTORNEY OF THE BLESSING MUNICIPAL DISTRICT  
MARY, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
YEAR ENDING DECEMBER 31, 2020**

	General Fund		Variance Fav./(Unfav.)
	Budget	Actual	
<b>Revenues</b>			
Fees, charges, and commissions for services	\$ 345,000	\$ 343,504	\$ 1,496
Intergovernmental	0	0	0
Fines and forfeitures	3,300	3,253	(47)
Interest revenue	0	0	0
Miscellaneous	3,000	3,528	528
<b>Total Revenues</b>	<u>351,300</u>	<u>350,285</u>	<u>1,015</u>
<b>Expenditures</b>			
Personal services and related benefits	288,000	283,417	(4,583)
Operating services	147,000	146,599	401
Materials and supplies	23,000	23,084	(84)
Taxes and other charges	21,500	21,683	(183)
Provisional retirement credit	0	0	0
Capital outlay	62,500	62,411	89
<b>Total expenditures</b>	<u>422,000</u>	<u>437,114</u>	<u>(14,114)</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<u>(70,700)</u>	<u>(86,829)</u>	<u>16,129</u>
<b>Other Financing Sources/(Uses)</b>			
Proceeds from certificate of indebtedness	80,000	80,000	0
Operating transfers to/(from)	(180,000)	(82,817)	(97,183)
<b>Total Other Financing Sources/(Uses)</b>	<u>(100,000)</u>	<u>(2,817)</u>	<u>(97,183)</u>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<u>\$ (70,700)</u>	<u>\$ (89,646)</u>	<u>\$ 18,946</u>
<b>(Increase)/Decrease in Reserve for Prepaid Expenditures</b>		<u>60,520</u>	
<b>Net Change in Unreserved Fund Balance for the Year</b>		<u>64,974</u>	
<b>Fund Balance-Unreserved, Beginning of year</b>		<u>12,888</u>	
<b>Fund Balance-Unreserved, End of year</b>		<u>\$ 77,862</u>	

EXHIBIT C

Special Revenue Funds			Totals		
Budget	Actual	Variance Per. (Under)	Budget	Actual	Variance Per. (Under)
\$ 60,000	\$ 60,815	\$ (71)	\$ 406,000	\$ 406,299	\$ (299)
156,000	156,400	(400)	156,000	155,920	80
0	0	0	5,000	3,250	1,750
240	239	(1)	240	229	11
0	0	0	5,000	5,108	(108)
212,240	212,884	(644)	778,240	771,048	709
66,700	72,436	(5,736)	269,200	275,850	(6,650)
6,956	7,864	(908)	173,000	173,600	(600)
800	856	(56)	32,000	29,000	3,000
1,700	1,737	(37)	25,000	25,448	(448)
0	0	0	0	0	0
360	351	(9)	62,000	62,622	(622)
76,300	82,264	(5,964)	332,200	336,700	(4,500)
141,140	134,820	(6,320)	18,440	12,494	5,946
0	0	0	80,000	80,000	0
(118,000)	(118,000)	0	(22,000)	(22,180)	180
(118,000)	(118,000)	0	20,000	22,812	(2,812)
\$ 11,140	4,820	\$ (6,320)	\$ 76,440	79,271	\$ (2,831)
0	0	0	0	8,520	8,520
4,820	4,820	0	0	89,791	89,791
31,631	31,631	0	42,231	42,231	0
\$ 30,251	\$ 30,251	\$ 0	\$ 116,822	\$ 116,822	\$ 0

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MARY, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1904, 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 Eleventh Judicial District encompasses the parishes of Sabine and DeFade, Louisiana.

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

**A.      Financial Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2108, the District Attorney of the Eleventh Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorney, also give the district attorney control over their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipts and disbursements of funds. The district attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As the governing authority of the parish, for reporting purposes, the respective parish police jury is the financial reporting entity for each 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 assets and liabilities 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 Standard Board Statement No. 14 established criteria for determining which component units should be considered part of the police jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
DECEMBER 31, 2001**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A.      Financial Reporting Entity (Continued)**

The District Attorney of the Eleventh Judicial District is not financially dependent on either police jury and does not impose specific financial burdens on either police jury. For these reasons, the district attorney was determined not to be a component unit of either police jury. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

**B.      Fund Accounting**

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual fund account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other resolutions. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not accounted in the funds because they do not directly affect net expendable available financial resources. The funds are grouped in this report into generic fund types and broad fund categories as follows:

**Governmental Funds**

**General Fund** - The general operating fund of the district attorney is used to account for all financial resources that are not required to be accounted for in another fund. It was established in compliance with Louisiana Revised Statute 11:571.11 as amended, which provides that twelve percent of the fees collected and funds collected be transmitted to the District Attorney to defray the necessary expenditures of his office.

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

**Title IV-D Fund** - consists of reimbursements granted from the Louisiana Department of Social Services, authorized by Act 117 of 1973, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Incentive payments are provided to individual states as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 40.12 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried-out under the State plan.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1997**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Fund Accounting (Continued)**

**Workless Checks Collection Fee Fund** - consists of fees collected in accordance with Louisiana Revised Statute 16:113, which provides that the District Attorney receives, from the principal in the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

**Victim Assistance Fund** - To account for the activities provided by the District Attorney under Louisiana Revised Statute 16:17, which provides for the creation of a victim assistance coordinator within the district. The purpose of the victim assistance coordinator is to make victims and their families through the entire criminal justice process and to facilitate the delivery of victim services and rights as provided by law.

**Defining Fund**

**Agency funds** - funds used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds. Agency funds are recorded in certain (debit equal liabilities) and do not involve maintenance of funds of operations. The agency funds of the District Attorney of the Eleventh Judicial District consist of the following:

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

**The Bond Fund Five Fund** - used as a depository for the five percent (5%) fee on the premium of all criminal bail bonds written by commercial surety underwriters in the State of Louisiana as established by Louisiana Revised Statute 22:1065.1. These funds are distributed by the district attorney in accordance to applicable statutes.

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

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

**General long-term debt account group** - This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt not reported in the proprietary funds.

**C. General Fixed Assets and Long-Term Debt**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement base. All governmental funds are accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MARK L. DELBOSQUE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C.      General Fixed Assets and Long-Term Debt (Continued)**

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net-current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund-type when purchased. All fixed assets are stated at historical cost or adjusted historical cost if actual historical cost is not available. Depreciated fixed assets are valued at their estimated fair value on the date donated. Items of the District Attorney's fixed asset costs have been estimated. No depreciation has been provided on general fixed assets.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

**B.      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 basis applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when receivable to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The primary revenue sources which are receivable to accrual under the modified accrual basis of accounting include fees, charges, and commissions for services, intergovernmental revenues, and interest revenues. Commissions on fees and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants and asset forfeitures are recorded when the District Attorney is notified of the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when it receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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

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

**E.      Budget Practice**

The district attorney adopts a budget prior to January 1 of each year for the General Fund and the Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase through for the current year, using the modified accrual basis of accounting.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MONY, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1993**

**NOTE 3      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E.      Budget Practice (Continued)**

The district attorney is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

**F.      Vacation and Sick Leave**

Full-time employees of the District Attorney's office earn ten days vacation leave and six days sick leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements. Sick leave may be accumulated up to a maximum of 28 days, but lapses at termination of employment.

**G.      Cash and Cash Equivalents**

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

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

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

**H.      Receivables**

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

**I.      Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables" and are recorded by all funds affected in the period in which transactions are executed.

**J.      Prepaid Items**

Payments made for services that will benefit periods beyond December 31, 1993, are recorded as prepaid items.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**WANN L. LUDWIG**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2022**

**NOTE 8      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K.      Fund Equity**

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

Reserve for payable - This reserve was created to represent those portions of fund equity not appropriate for expenditure, legally obligated for a specific future use.

**L.      Comparative Data**

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

**M.      Total Columns on Combined Statements - Overview**

Total columns on the general purpose financial statements are captioned "Miscellaneous 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 in a consolidation. Interfund eliminations have not been made in the aggregates of this data. Certain amounts from prior year financial statements have been reclassified to conform to current year classifications.

**N.      Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**O.      Encumbrances**

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

**P.      Solmine Program For At-Risk Kids**

The District Attorney was awarded a grant under Title V, a federally financed program whose objective is to increase the capacity of state and local governments to support the development of more effective preventive programs to improve the juvenile justice system through a risk and protective factors focused programming approach. The key components of the program are the creation of an alternative school program for students at-risk of expulsion and to increase family and community protective factors through governmental agencies in developing new recreational and employment opportunities for at-risk youth. Although the grant was awarded to the District Attorney, the program is being run by the Solmine Public School Board with all grant revenues and related expenses included in their audit report.



**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
MARY LOUBAUS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

**NOTE 3 CASH AND CASH EQUIVALENTS**

Louisiana Revised Statutes authorize the District Attorney to invest in United States bonds, treasury notes or certificates, or to deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Deposits are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$118,318 at December 31, 1997, as follows:

	General	Debt Service	Special Revenue	Agency	Total
Demand deposits	\$ 85,202	\$ 1,861	\$ 31,686	\$ 0	\$ 118,749

Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the District Attorney had \$177.6 PP in bank deposits of which \$178,117 were secured by federal deposit insurance and \$7,582 were unsecured. See the accompanying management letter for a description of the finding.

**NOTE 3 RECEIVABLES**

The following are revenues receivable at December 31, 1997:

	General Fund	Title IV-D Special Revenue Fund	Agency Fund	Total
Commissions on fees, forfeitures, and court costs	\$ 15,865	\$ 0	\$ 0	\$ 15,865
Federal grant - Title IV-D reimbursement	0	2,677	0	2,677
State Grant - Title IV-D income	0	8,916	0	8,916
LACT	9,863	0	0	9,863
Hail based Fees	0	0	0	0
Other	220	0	0	220
<b>Total</b>	<b>\$ 26,148</b>	<b>\$ 11,513</b>	<b>\$ 0</b>	<b>\$ 37,661</b>

**NOTE 4 CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance December 31, 1996	Additions	Disposals	Balance December 31, 1997
Equipment	\$ 184,504	\$ 62,622	\$ 0	\$ 247,126

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 MARY, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR  
 ENDED DECEMBER 31, 1991**

**NOTE 5 DEB FROM OTHER GOVERNMENTS**

Amounts due from other governments for the Asset Forfeiture proceeds are as follows:

	General Fund	Agency Fund	Total
Debate Parish Sheriff	\$ _____	\$ 6,732	\$ 6,732
<b>Total</b>	<b>\$ _____</b>	<b>\$ 6,732</b>	<b>\$ 6,732</b>

**NOTE 6 GENERAL LONG-TERM DEBT**

The following is a summary of debt transactions of the District Attorney for the year ended December 31, 1991:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding
Certificate of Indebtedness, Series 1996	3.5%	2000	\$ 80,000	\$ 61,000
<b>Total</b>			<b>\$ 80,000</b>	<b>\$ 61,000</b>

The annual requirements to service all debt outstanding as of December 31, 1990, including interest payments are as follows:

Year Ending December 31	Principal	Interest	Total
1998	\$ 26,000	\$ 3,333	\$ 29,333
1999	26,000	3,380	29,380
2000	23,000	1,280	24,280
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 8,000</b>	<b>\$ 83,000</b>

**NOTE 7 PENSION PLANS**

The district attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant district attorney are members of the District Attorneys' Retirement System. Nonattorneys of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple-employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

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

	Employer	Employee
Parochial Employees' Retirement System	1.75%	1.00%
District Attorneys' Retirement System	1.25%	1.00%

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
BAYOU, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1990**

**NOTE 7 PENSION PLANS (CONTINUED)**

**A. District Attorneys' Retirement System**

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

Assistant district attorneys who, 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. The members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 65, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of service may retire at age 55 with a 5 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, but it cannot exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 10 years of service credit, or have 10 years of service credit at any age. The normal retirement benefit is equal to 3.4 percent of the member's final average compensation accumulated by years of membership service. A member is eligible for early retirement if he is age 55 and has 10 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 final compensation.

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

Contributions to the System include .3 percent of the ad valorem taxes collected throughout the state and revenue during bonds as appropriated by the legislature. The .3 percent is the statutory rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute a percentage of their salaries to the System.

The System issues an annual publicly available financial report that includes financial statements and related supplementary information. That report may be obtained by writing to the District Attorneys' Retirement System, 1443 Metairie Drive, Baton Rouge, Louisiana, 70802-8115, or by calling (504) 287-8828.

**B. Parochial Employees' Retirement System**

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

All permanent employees working at least 20 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60

**DISTRICT ATTORNEY OF THE CLERMONT JUDICIAL DISTRICT**  
**MACY, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1992**

**NOTE 7      PENSION PLANS (CONTINUED)**

**B.      Provincial Employees' Retirement System (Continued)**

with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least ten years of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Provincial Employees' Retirement System, Post Office Box 146 TR, Baton Rouge, Louisiana 70801-0146, or by calling (504) 328-1761.

**NOTE 8      LEASES**

The District Attorney's office had no capital or operating leases as December 31, 1992.

**NOTE 9      LITIGATION**

The District Attorney was not involved in any litigation at December 31, 1992.

**NOTE 10      FUND BALANCE**

Reservations of fund balances of governmental funds are created to either (1) satisfy legal constraints that require that a portion of the fund balance be appropriated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance accounts are summarized below.

**Emergency unpaid expenditures** - This reserve was created to represent the portion of the fund balance that is not available for expenditures because the District Attorney expects to use these resources within the next budgetary period.

**NOTE 11      EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS**

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**STATE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1990**

**NOTE 11 FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.783. 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.

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

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. Moreover, 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.

**NOTE 12 RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant financial impact to the district.

## SUPPLEMENTAL INFORMATION SCHEDULES

## SPECIAL REVENUE FUNDS

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

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

**Title IV-D Fund** - To account for the receipts and expenditures of reimbursement and incentive grants from the Louisiana Department of Social Services, a pass-through agency for the Federal Department of Health and Human Services. Reimbursement grants are authorized by Act 113 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of reimbursement grants is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. Incentive grants are awarded to the Louisiana DSS by the Federal Government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

**Wardens Checks Collection Fee Fund** - Fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the District Attorney's office.

**Victim Assistance Fund** - To account for the activities provided by the District Attorney under Louisiana Revised Statute 16:17, which provides for the creation of a victim assistance coordinator within the district. The purpose of the victim assistance coordinator is to assist victims and their families through the entire criminal justice process and to facilitate the delivery of victim services and rights as provided by law.

**DEPUTY ATTORNEY GENERAL OF THE ELEVENTH JUDICIAL DISTRICT  
MANY, LOUISIANA  
POLICE PENSION FUND  
COMPREHENSIVE ANNUAL FINANCIAL STATEMENT  
DECEMBER 31, 2007**

ASSETS	<u>Title Fund</u>	<u>Workers Checks Collection Fund</u>	<u>Police Assurance</u>	<u>Total</u>
Cash and cash equivalents	\$ 3,943	\$ 20,498	\$ 363	\$ 24,804
Receivables				
Funds of grants	2,607	0	0	2,607
State grants	<u>8,284</u>	<u>0</u>	<u>0</u>	<u>8,284</u>
Total Assets	\$ <u>14,834</u>	\$ <u>20,498</u>	\$ <u>363</u>	\$ <u>35,695</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
Total Liabilities	0	0	0	0
<b>Fund Balances</b>				
Unreserved - undesignated	<u>14,834</u>	<u>20,498</u>	<u>363</u>	<u>35,695</u>
Total Liabilities and Fund Balances	\$ <u>14,834</u>	\$ <u>20,498</u>	\$ <u>363</u>	\$ <u>35,695</u>

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MARY LEE BRAMS**

**SPECIAL REVENUE FUND**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**YEAR ENDED DECEMBER 31, 1997**

	Workflows Checks			Totals
	Tolo M-D	Exp	Voice Accounts	
<b>Revenues</b>				
Fees on workflows checks	\$ 0	\$ 60,925	\$ 0	\$ 60,925
Inter-governmental				
Federal grants	56,917	0	0	56,917
State grants	57,136	0	42,867	99,403
Interest revenue	0	209	0	209
<b>Total Revenues</b>	<b>113,853</b>	<b>61,134</b>	<b>42,867</b>	<b>217,854</b>
<b>Expenditures</b>				
Personal services and related benefits	24,458	0	47,986	72,444
Operating services	3,894	0	0	3,894
Materials and supplies	0	879	87	966
Travel and other charges	588	1,411	0	1,999
Capital Outlay	0	111	0	111
<b>Total Expenditures</b>	<b>28,940</b>	<b>2,391</b>	<b>48,073</b>	<b>80,364</b>
<b>Excess of Revenues Over (Under)</b>				
Expenditures	84,913	58,743	(6,206)	134,879
<b>Other Financing Sources/ (Uses)</b>				
Operating transfers in/(out)	(10,000)	(28,000)	0	(38,000)
<b>Excess (Deficiency) of Revenues over</b>				
<b>(Under) Expenditures and Other Uses</b>	74,913	30,743	(6,206)	134,879
<b>Fund Balances, Beginning of year</b>	<b>15,429</b>	<b>12,312</b>	<b>6,158</b>	<b>33,899</b>
<b>Fund Balances, End of year</b>	<b>\$ 90,332</b>	<b>\$ 43,485</b>	<b>\$ 0</b>	<b>\$ 133,817</b>

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MARY LOUISIANA**  
**TITLE 15-D SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BY OBJECT CLASS BASED AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1997**

	Budget	Actual	Variance (By \$ Under)
<b>Revenues</b>			
Intergovernmental			
Federal grants	\$ 50,000	\$ 50,917	\$ 917
State grants	50,000	47,336	(2,664)
<b>Total Revenues</b>	<b>114,000</b>	<b>111,853</b>	<b>(2,147)</b>
<b>Expenditures</b>			
Personal services and related benefits			
Salaries and related benefits	24,500	24,450	50
Operating services			
Accounting	2,500	2,800	300
Postage	0	0	0
Rent	3,000	3,000	0
Telephones	700	755	55
Utilities	350	348	2
Materials and supplies			
Office supplies	0	0	0
Travel and other charges			
Miscellaneous	300	246	(54)
Travel	0	0	0
<b>Total Expenditures</b>	<b>31,750</b>	<b>31,800</b>	<b>(50)</b>
<b>Excess of Revenues Over Expenditures</b>	<b>82,250</b>	<b>80,053</b>	<b>(2,197)</b>
<b>Other Financing Sources(Uses)</b>			
Operating transfers out	(80,800)	(80,000)	800
<b>Excess of Revenues Over(Under) Expenditures and Other than</b>	<b>\$ 1,450</b>	<b>2,053</b>	<b>\$ 603</b>
<b>Fund Balance, Beginning of year</b>		<b>11,450</b>	
<b>Fund Balance, End of year</b>		<b>\$ 13,503</b>	

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

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MANY, LOUISIANA  
MONTH-END CHECKS COLLECTION FEE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (2023) ACTUALS & ACTUAL  
YEAR END (DECEMBER 31, 2023)**

	Budget	Actual	Variance Exp./Under Exp.
<b>Revenues</b>			
Charges for services			
Fees on month-end checks	\$ 61,800	\$ 60,923	\$ (877)
Interest income	240	228	(12)
<b>Total Revenues</b>	<u>62,040</u>	<u>61,154</u>	<u>(886)</u>
<b>Expenditures</b>			
Personal and operating services			
Fees and subscriptions	0	0	0
Utilities	0	0	0
Materials and supplies			
Office supplies	800	829	(29)
Travel and other charges			
Meals	200	200	(0)
Other	1,200	1,204	(4)
Capital Outlay	150	150	(0)
<b>Total Expenditures</b>	<u>2,350</u>	<u>2,383</u>	<u>(33)</u>
<b>Excess of Revenues Over(Under) Expenditures</b>	<u>59,690</u>	<u>58,771</u>	<u>(919)</u>
<b>Other Financing Sources(Uses)</b>			
Operating transfers in/(out)	(58,000)	(58,000)	0
<b>Excess/(deficiency) of Revenues Over(Under) Expenditures and Other Uses</b>	<u>\$ 1,690</u>	<u>\$ 771</u>	<u>\$ (919)</u>
<b>Fund Balances, Beginning of year</b>		<u>12,312</u>	
<b>Fund Balances, End of year</b>		<u>\$ 13,483</u>	

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
 MASS. LOUISIANA  
 VETERAN ASSISTANCE SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET-GAAP BASIS AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1987

SCHEDULE 3

	Budget	Actual	Variance Exp./Under
<b>Revenues</b>			
Main grants	\$ 42,000	\$ 42,007	\$ 7
<b>Total Revenues</b>	42,000	42,007	7
<b>Expenditures</b>			
Personal services and related benefits			
Salaries	40,000	41,943	(1,943)
Payroll	600	671	(71)
Pensions	1,400	1,096	(304)
Office expense	0	87	(87)
<b>Total Expenditures</b>	42,000	44,807	(2,807)
Excess of Revenues Over (Under) Expenditures	\$ 0	\$ (2,800)	\$ (2,800)
Fund Balance, Beginning of year		6,258	
Fund Balance, End of year		\$ (652)	

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

28

## AGENCY FUNDS

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

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

**Bail Fund For Fund** - This fund is used as a depository for the full percent (2%) fee on the premium of all criminal bail bonds written by commercial surety underwriters in the State of Louisiana, as established by Louisiana Revised Statute 13: 1685.1. Bail bond fees are required to be distributed by the district attorney as follows:

- (1) Twenty-five percent (25%) to the Judicial Circuit fund or its equivalent.
- (2) Twenty-five percent (25%) to the Sheriff's operating fund.
- (3) Twenty-five percent (25%) to the District Attorney's operating fund.
- (4) Twenty-five percent (25%) to the Indigent Defendant Program.

DIRECT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 MANY, LOUISIANA  
 AGENCY FUNDS  
 COMBINED BALANCE SHEET  
 DECEMBER 31, 1987

SCHEDULE 6

	Asset Forfeiture Fund	Bail Bond Fee Fund	Total
<b>ASSETS</b>			
Cash	\$ 0	\$ 0	\$ 0
Cash held by (to) Surety/State Sheriff	4,722	0	4,722
Bail bond fee receivable	0	0	0
<b>Total Assets</b>	<b>\$ 4,722</b>	<b>\$ 0</b>	<b>\$ 4,722</b>
<b>LIABILITIES</b>			
Due to law enforcement agencies and others	\$ 4,722	\$ 0	\$ 4,722
<b>Total Liabilities</b>	<b>\$ 4,722</b>	<b>\$ 0</b>	<b>\$ 4,722</b>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 BAYOU LOUISIANA  
 AGENCY FUNDS  
 ASSET LIABILITY FUND  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 (DECEMBER 31, 1997)

SCHEDULE T

	Balance December 31, 1996	Additions	Deletions	BALANCE December 31, 1997
<b>ASSETS</b>				
Cash held by DeCade Period Sheriff	\$ 6,722	\$ 22,912	\$ 21,902	\$ 6,732
Total Assets	<u>\$ 6,722</u>	<u>\$ 22,912</u>	<u>\$ 21,902</u>	<u>\$ 6,732</u>
<b>LIABILITIES</b>				
Due to law enforcement agencies and others	\$ 6,722	\$ 22,912	\$ 22,902	\$ 6,732
Total Liabilities	<u>\$ 6,722</u>	<u>\$ 22,912</u>	<u>\$ 22,902</u>	<u>\$ 6,732</u>

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 BAYOU LOUISIANA  
 AGENCY FUNDS  
 BAIL FUND-FEE FUND  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1997

SCHEDULE B

	Balance December 31, 1996	Additions	Deletions	Balance December 31, 1997
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,644	\$ 51,885	\$ 68,129	\$ 0
Hall bond fees receivable	<u>12,648</u>	<u>0</u>	<u>12,648</u>	<u>0</u>
Total assets	<u>\$ 22,292</u>	<u>\$ 51,885</u>	<u>\$ 80,777</u>	<u>\$ 0</u>
<b>LIABILITIES</b>				
Due to law enforcement agencies and others	\$ 22,292	\$ 38,437	\$ 68,129	\$ 0
Total liabilities	<u>\$ 22,292</u>	<u>\$ 38,437</u>	<u>\$ 68,129</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

20

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 BIAYAC, LOUISIANA  
 SCHEDULE OF EXPENDITURES - ALL GOVERNMENTAL  
 FUND TYPES - GENERAL FUND AND DEBT SERVICE FUND  
 FOR THE YEAR ENDING DECEMBER 31, 1997

	<u>General</u>	<u>Debt Service</u>
<b>Salaries and Related Benefits</b>		
Salaries	\$ 182,804	\$ 0
Payroll taxes	3,508	0
Pension	3,741	0
Workers compensation	1,552	0
Total Salaries and Related Benefits	191,605	0
<b>Operating Services</b>		
Advertising	2,873	0
Accounting and legal	80,971	0
Computer expense	0	0
Contract services	689	0
Dues and subscriptions	11,093	0
Insurance	0	0
Investigative expense	2,003	0
LACE program	108,128	0
Lump payment	8,022	0
Rent	588	0
Repairs & maintenance	2,848	0
Telephone	4,078	0
Utilities	4,557	0
Total Operating Services	168,599	0
<b>Materials and Supplies</b>		
Office supplies	13,073	0
Other supplies	2,487	0
Postage	6,530	0
Total Materials and Supplies	22,090	0
<b>Travel and Other Charges</b>		
Auto expense	2,193	0
Travel & accommodations	18,809	0
Miscellaneous	581	0
Total Travel and Other Charges	21,583	0
<b>Debt Service</b>		
Principal	0	19,888
Interest	0	1,228
Total Debt Service	0	21,116
<b>Capital Outlay</b>	62,471	0
Total Expenditures	\$ 476,110	\$ 21,116

The accompanying notes are an integral part of this statement.



**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

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A 1984 MEMBER OF AICPA  
(Firm)

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

Honorable Dan M. Barkley, District Attorney  
of the Eleventh Judicial District  
Post Office Box 1517  
Mossy, Louisiana 71468

We have audited the financial statements of the District Attorney of the Eleventh Judicial District, Mossy, Louisiana, for the year ended December 31, 1991, and have issued our report thereon dated June 15, 1992. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney of the Eleventh Judicial District's internal control over financial reporting in order to design our audit procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney of the Eleventh 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.

**Hines, Jackson & Hines**  
Northchapel, Louisiana  
June 15, 1992

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT  
 MISSISSIPPI  
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDING  
 DECEMBER 31, 1997**

SCHEDULE 18

Fiscal Year Finding Initially Accrued	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
1 12/31/96	We noted that revenues received by the general fund, workless check special revenue fund and victim assistance special revenue fund were \$333,831 (138.36%), \$11,824 (36.91%) and \$8,189 (budget amount was zero) more than budgeted amounts, respectively, in 1996. Likewise, actual expenditures for the general fund were \$228,832 (21.88%) more than budgeted in 1996.	Yes	This finding has been resolved.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MASSACHUSETTS**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 1997**

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
1	The bank deposit balances of the District Attorney of the Eleventh Judicial District exceeded Federal deposit insurance corporation (FDIC) coverage and the depositing bank did not pledge securities to cover the amount exceeding the FDIC's coverage.	The amount of securities being pledged to secure bank deposits will be reviewed quarterly with each financial institution.	Hannah Jackson, Financial Officer	06/08/98

**HENRY JACOBSON & HENRY**  
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Honorable Don M. Darden, District Attorney  
of the Eleventh Judicial District  
Four Office Bldg 1017  
Monroe, Louisiana 70449

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Monroe, Louisiana, as of December 31, 1997, and for the year then ended.

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

**Timing Conditions**

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

LSA-RS 29:1225 requires that the amount of security maintained on bank deposits shall at all times be equal to one hundred percent of the amount of bank deposits except that portion of the deposits insured by the FDIC.

**Recommended Action**

We suggest the District Attorney review on a quarterly basis the amount of securities being pledged to each institution for deposits are maintained to insure that proper security is being maintained over the funds as required by LSA-RS 29:1225.

**Management's Response**

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

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

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

**Henry Jacobson & Henry**

Natchitoches, Louisiana  
June 15, 1998