

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MANY, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2003**

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

Release Date 7-28-04

**CONTRACT ATTORNEY OF THE BLOOMINGDALE DISTRICT**  
**MADE, ILLINOIS**  
**BOARD OF SUPERVISORS**  
**DECEMBER 11, 2011**

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**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MONTE LEBLANC**  
**TRANSMITTAL LETTER**  
**ANNUAL FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

June 24, 2004

Legislative Auditor  
P. O. Box 94391  
Baton Rouge, LA 70804-0391

Dear Sir:

In accordance with Louisiana Revised Statute 24:214, enclosed are the annual financial statements for the District Attorney of the Eleventh Judicial District, Monte LeBlanc, for the year ended December 31, 2003. The report includes only funds under the control and ownership of the District Attorney of the Eleventh Judicial District.

The accompanying basic financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Sincerely,

  
\_\_\_\_\_  
District Attorney

Enclosure

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

Legislative Auditor  
P. O. Box 9091  
Baton Rouge, LA 70804-0991

**AFFIDAVIT**

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Personally came and appeared before the undersigned authority (Don Barken, District Attorney of the Eleventh Judicial District), who, duly sworn, depose, and say, that the financial statements herewith given present fairly the financial position of the District Attorney of the Eleventh Judicial District, at December 31, 2000 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

  
District Attorney

Executed and subscribed before me, this 14<sup>th</sup> day of Jan, 2001.

  
NOTARY PUBLIC  
# 35743



# HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS  
P.O. BOX 1088 - 100 EAST FIFTH STREET  
MONROE, LA 70002

Telephone (337) 333-8338  
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A HILLS, JACKSON, LA, CPA  
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BRUCE S. HINES, CPA  
LARRY C. HINES, CPA  
E. WILSON BOYDRELL, CPA  
JERRY BRIDGEMAN, CPA

## INDEPENDENT AUDITOR'S REPORT

### Flourishin' Don Bunkin

District Attorney of the Eleventh Judicial District  
Many, Louisiana 71449

We have audited the accompanying basic financial statements of the District Attorney of the Eleventh Judicial District, Many, Louisiana, a component unit of the Sabine Parish Police Jury, as of and for the year ended December 31, 2008, in relation to the table of contents. These basic financial statements are the responsibility of the District Attorney of the Eleventh Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 accounts 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 reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eleventh Judicial District as of December 31, 2008, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 2009 on our verification 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. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the budgetary information on pages 4 through 8 and 17 through 18, respectively, are not integral parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the District Attorney of the Eleventh Judicial District taken as a whole. The accompanying supplemental schedules form the table of contents, including the schedule of expenditures of federal awards, are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-103, *Amendment 1*, *Local Governments*, and *Interstate Compessions*, and are not an integral part of the basic financial statements. Such information has been subjected to the auditing procedures applicable to the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Hines, Jackson & Hines  
Monroe, Louisiana  
June 24, 2009

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**IBATY, LOUISIANA**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2003**

The Management's Discussion and Analysis of the District Attorney of the Eleventh Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eleventh Judicial District's financial activities for the year ended December 31, 2003. This document focuses on the current year's activities, funding changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eleventh Judicial District's financial statements, which begin on page 9.

**FINANCIAL HIGHLIGHTS**

- 1) The District Attorney of the Eleventh Judicial District had cash and investments of \$146,155 at December 31, 2003 which represents a decrease of \$17,643 from prior year end.
- 2) The District Attorney of the Eleventh Judicial District had liabilities of \$181,673 at December 31, 2003 which represents an increase of \$23,011 from prior year end.
- 3) The District Attorney of the Eleventh Judicial District had accounts payable and accruals of \$79,875 at December 31, 2003 which represents an increase of \$14,165 from prior year end.
- 4) The District Attorney of the Eleventh Judicial District had total revenues of \$1,111,893 for the year ended December 31, 2003 which represents an increase of \$23,479 from prior year.
- 5) The District Attorney of the Eleventh Judicial District had fees, fees, and charges for services of \$197,828 for the year ended December 31, 2003 which represents a decrease of \$61,547 from prior year.
- 6) The District Attorney of the Eleventh Judicial District had operating and capital grants of \$492,674 for the year ended December 31, 2003 which represents an increase of \$7,830 from prior year.
- 7) The District Attorney of the Eleventh Judicial District had total expenses of \$1,115,704 for the year ended December 31, 2003 which represents an increase of \$463,115 from prior year.
- 8) The District Attorney of the Eleventh Judicial District had personal services expense of \$705,790 for the year ended December 31, 2003 which represents an increase of \$91,751 from prior year.
- 9) The District Attorney of the Eleventh Judicial District had operating services expense of \$412,684 for the year ended December 31, 2003 which represents an increase of \$96,354 from prior year.
- 10) The District Attorney of the Eleventh Judicial District had professional services expense of \$12,790 for the year ended December 31, 2003 which represents an increase of \$6,790 from prior year.
- 11) The District Attorney of the Eleventh Judicial District had capital asset purchases of \$10,817 for the year ended December 31, 2003 which represents an increase of \$87,811 from prior year.
- 12) The District Attorney of the Eleventh Judicial District had debt services payments of \$0 for the year ended December 31, 2003 which represents no change from prior year.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MISS. COURTESY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**DECEMBER 31, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The following graphic illustrates the minimum requirements for the District Attorney of the Eleventh Judicial District as established by Governmental Accounting Standards Board Statement 34, **Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments**.



These financial statements consist of three sections – Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

**Basic Financial Statements**

This annual report consists of a series of financial statements. The **Statement of Net Assets** and the **Statement of Activities** (on pages 7 and 10) provide information about the activities of the District Attorney of the Eleventh Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The **Statement of Net Assets** and the **Statement of Activities** report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 MARY LORRISMA  
 MANAGEMENT'S DEPARTMENT AND ANALYSIS CONSULTING  
 (602) 498-8211, (908)**

**FINANCIAL ANALYSIS OF THE ENTITY**

**Statement of Net Assets  
 As of Year End**

	<u>2000</u>	<u>1999</u>
Current and other assets	\$ 118,773	\$ 105,263
Capital assets, net	216,145	111,528
Total Assets	<u>\$ 334,918</u>	<u>\$ 216,791</u>
Other liabilities	\$ 79,678	\$ 31,358
Compensated absences payable	0	0
Total Liabilities	79,678	31,358
Net assets		
Increase in capital assets, net of related debt	226,100	121,528
Unrestricted	<u>236,800</u>	<u>329,127</u>
Total Net Assets	<u>301,999</u>	<u>471,258</u>
Total Liabilities and Net Assets	<u>\$ 381,677</u>	<u>\$ 503,156</u>

Net assets of the District Attorney of the Eleventh Judicial District's increased by 129,714 or 4.55% from the previous fiscal year. The decrease is the result of operating and/or non-operating revenues exceeding operating expenses during the fiscal year ended 2000 (see table below).

**Statement of Activities  
 For the Year Ended**

	<u>2000</u>	<u>1999</u>
General government		
Expenses	\$ (1,231,314)	\$ (1,061,159)
Program revenues		
Fees, fines, and charges for services	571,938	648,515
Operating and capital grants and contributions	<u>672,626</u>	<u>651,816</u>
Subtotal	(186,750)	43,281
General revenues and transfers	<u>218,444</u>	<u>82,211</u>
Change in net assets	<u>\$ 28,734</u>	<u>\$ 125,627</u>

The District Attorney of the Eleventh Judicial District's total revenue and transfers increased by \$67,452 or 5.61% from the previous year. The total cost of all programs and services increased by \$143,181 or 13.36% from the previous year.



**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 MARY, LOUISIANA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
 DECEMBER 31, 2002**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2002, the District Attorney of the Eleventh Judicial District had \$208,145, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net increase (including additions and deductions) of \$182,616 or 81.07% from the previous year.

**Capital Assets at Year End  
 (Net of Depreciation)**

	2002	2001
Land	\$ 1,875	\$ -
Construction in progress	99,118	-
Building and building improvements	39,156	46,183
Automobiles	18,800	11,410
Equipment, furniture and fixtures	51,200	21,511
<b>Total</b>	<b>\$ 208,145</b>	<b>\$ 109,104</b>

This year's major additions included:

Land	\$	1,875
Construction in progress	\$	99,118
Building and building improvements	\$	1,875
Automobiles	\$	11,979
Equipment, furniture and fixtures	\$	7,979

This year's major retirements included:

Equipment, furniture and fixtures	\$	214,678
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**Debt**

The District Attorney of the Eleventh Judicial District had \$0 in outstanding debt at year end compared to \$0 at the previous year end, no change as shown in the table below.

**Outstanding Debt at Year End**

	2002	2001
Compensated absence payable	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>

New debt during the year included:

None.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**HENRY L. BATHON**  
**MANAGEMENT'S DEVELOPMENT AND ANALYSIS (CONTINUED)**  
**DECEMBER 31, 2000**

**VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS**

Actual revenues were \$3,168 more than budgeted amounts due to sales taxes being more than expected.

Actual expenditures were \$215,486 more than budgeted amounts due to personal services and operating services expenses being more than expected.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District Attorney of the Eleventh Judicial District considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expenses
- 4) Operating services expenses

The District Attorney of the Eleventh Judicial District does not expect any significant changes to next year's results as compared to the current year.

**CONTACTING THE DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT'S MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Eleventh Judicial District's finances and to show the District Attorney of the Eleventh Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Don Bhatton, District Attorney, Post Office Box 1237, Shreve, Louisiana 71409.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 STATE OF LOUISIANA  
 STATEMENT OF NET ASSETS  
 OCTOBER 31, 2001**

**EXHIBIT A**

<b>Assets</b>	
<b>Current Assets</b>	
Cash	\$ 128,115
Receivable	18,143
Prepaid expenses	<u>11,412</u>
Total Current Assets	157,670
<b>Noncurrent Assets</b>	
Capital assets, net	<u>226,145</u>
Total Assets	<u>\$ 383,815</u>
<b>Liabilities and Net Assets</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable and accounts	\$ 75,878
Total Current Liabilities	75,878
<b>Noncurrent Liabilities</b>	
Compensated absences payable	<u>0</u>
Total Liabilities	75,878
<b>Net Assets</b>	
Investment in capital assets, net of related debt	216,145
Unrestricted	<u>176,843</u>
Total Net Assets	<u>392,988</u>
Total Liabilities and Net Assets	<u>\$ 383,815</u>

The accompanying notes are an integral part of this statement.

STATEMENT OF THE RESIDENTS' FUND BALANCE  
 HAWAII, TERRITORY  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDING FEBRUARY 28, 1961

	Expenses	Proc. Fees, and Changes in Contributions	Operating Costs and Contributions	Capital Costs and Contributions	Reserves and Changes in Reserves
General Government	\$ 115,796	\$ 241,077	\$ 282,626	\$ 0	\$ 194,899
Personnel services	34,276	11,499	11,049	0	13,276
Taxes	412,494	197,024	524,918	0	(13,440)
Operating services	17,767	13,237	18,449	0	(1,230)
Supplies	12,708	4,188	1,648	0	(1,418)
Professional services	18,261				(18,261)
Depreciation					
Total General Activities	\$ 616,522	\$ 555,625	\$ 825,631	\$ 0	\$ (105,170)
General Revenues					
Taxes					128,750
Motor					1,249
Interest Income					10,119
Dividends					40,052
Transfer from other activities (net)					219,089
Total General Revenues and Transfers					219,259
Change in Net Assets					25,713
Net Assets, Beginning of year as revised					(81,258)
Net Assets, End of year					\$ (55,545)

The accompanying notes are an integral part of this statement.

**DISTRICT AUTHORITY OF THE DISTRICT OF COLUMBIA**

OFFICE OF THE COMPTROLLER  
 400 M STREET, N.W.  
 WASHINGTON, D.C. 20001  
 (202) 724-3000

	Current Fund	2010 Fund	State Tax Fund	Other Governmental Funds	Total
<b>Assets</b>					
Cash	91,024	1,247	8,496	10,400	109,167
Receivables	10,000	27,281	20,407	20,000	88,688
Prepaid expenses	14,111	1,883			16,000
<b>Total Assets</b>	<b>115,135</b>	<b>30,411</b>	<b>28,903</b>	<b>30,400</b>	<b>204,849</b>
<b>Liabilities and Fund Balances</b>					
Liabilities					
Accounts payable and accruals	63,034	11,201		8,911	83,146
<b>Total Liabilities</b>	<b>63,034</b>	<b>11,201</b>	<b></b>	<b>8,911</b>	<b>83,146</b>
Fund Balances Unreserved	154,429	48,188	28,403	21,489	252,509
<b>Total Net Assets</b>	<b>154,429</b>	<b>48,188</b>	<b>28,403</b>	<b>21,489</b>	<b>252,509</b>
<b>Total Liabilities and Fund Balances</b>	<b>117,463</b>	<b>59,389</b>	<b>28,403</b>	<b>30,489</b>	<b>205,744</b>

This accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MASS. COURTS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**(DECEMBER 31, 2001)**

**EXHIBIT D**

Total Fund Balances for Governmental Funds (Exhibit C)	\$	156,841
Total Net Assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
Land	\$	1,875
Construction in progress		99,119
Building and building improvements, net of 17,567 in accumulated depreciation		79,156
Automobiles, net of 114,227 in accumulated depreciation		18,890
Equipment, furniture and fixtures, net of 176,844 in accumulated depreciation	\$	81,122
Total Capital Assets		256,161
Long-term liabilities, including compensated absence payable, are not due and payable in the current period and therefore are not reported in the fund liabilities.		
		0
Total Net Assets of Governmental Activities (Exhibit A)	\$	402,902

**DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA  
STATE OF MARYLAND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GENERAL FUND - CAPITAL PROJECTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	General Fund	DC Debt Fund	State Tax Fund	Other Disseminated Funds	Total
<b>Revenues</b>					
Taxes					
Sales	403,760	0	129,750	0	533,510
Fees, fines, and charges for services	43,444	0	0	48,227	91,671
Intergovernmental	0	208,626	0	18,648	227,274
Interest income	1,765	0	0	117	1,882
Miscellaneous	24,629	0	0	222	24,851
Total Revenues	<u>493,608</u>	<u>208,626</u>	<u>129,750</u>	<u>167,107</u>	<u>1,009,191</u>
<b>Expenditures</b>					
General government	146,819	260,049	0	188,874	595,742
Personnel services	20,000	4,561	0	6,392	30,953
Travel	0	0	0	0	0
Operating services	179,094	19,244	21,227	713	219,278
Supplies	89,118	4,432	0	1,894	95,444
Professional services	82,766	0	0	0	82,766
Capital outlay	20,498	12,577	29,129	14,482	76,686
Total Expenditures	<u>426,425</u>	<u>296,431</u>	<u>29,129</u>	<u>211,152</u>	<u>1,053,137</u>
Increase/(Decrease) of Revenues Over Expenditures	67,183	12,195	100,621	55,955	236,154
<b>Other Financing Sources/(Use)</b>					
Transfer from previous year	40,000	0	0	0	40,000
Transfer (recorded activity)	85,528	28,628	150	28,723	143,029
Total Other Financing Sources/(Use)	<u>125,528</u>	<u>28,628</u>	<u>150</u>	<u>28,723</u>	<u>183,029</u>
Net Change in Fund Balances	192,711	40,823	100,771	84,678	419,083
Fund Balances, Beginning of Year	208,480	85,821	0	54,824	349,125
Fund Balances, End of Year	<u>401,191</u>	<u>126,644</u>	<u>100,771</u>	<u>139,502</u>	<u>768,108</u>

The accompanying notes are an integral part of this statement.

**SCHEDULE**

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MARY L. LEWIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

Net Change in Fund Balances-Total Governmental Funds (Exhibit G)	\$	(72,000)
The change in Net Assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$130,817) exceeds depreciation (\$58,817) in the current period.		100,000
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		_____
Change in Net Assets of Governmental Activities (Exhibit H)	<b>\$</b>	<b>_____26,700</b>



**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MONTY LARSEN**  
**STATEMENT OF FINANCIAL POSITION AND LIABILITIES**  
**(REGULAR FUND)**  
**DECEMBER 31, 2000**

**EXHIBIT B**

	<u>Asset</u> <u>Expenses Fund</u>
<b>Assets</b>	
Cash	\$ 6,430
<b>Total Assets</b>	<u>\$ 6,430</u>
<b>Liabilities</b>	
Due to other governments	\$ 6,430
<b>Total Liabilities</b>	<u>\$ 6,430</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MAINT. LOGS/MAINT.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2005**

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, with representatives of the state before the grand jury in his district, and is the legal adviser to the grand jury. His judicial authority is 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 DeWitt, Louisiana.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.      Basis of Presentation**

The accompanying financial statements of the District Attorney of the Eleventh Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, issued in June 1999.

**B.      Reporting Entity**

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Sabine Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney’s office is located and provides funds for other expenses of the District Attorney’s office, as necessary. In addition, the police jury’s financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Sabine Parish Police Jury, the financial reporting entity.

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 parochial governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C.      Fund Accounting**

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with self-balancing accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

**Governmental Funds**

Governmental funds account for all or most of the District Attorney’s general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund’s assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney’s governmental funds:

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MASS., LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**(SEE PARAGR. 11, 2011)**

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

**C.      Funds Accounting (Continued)**

**General Fund** – the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy.

**Special Revenue Funds** - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, as designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Eleventh Judicial District consist of the following:

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

**Worthless Checks/Collections Fee Fund** - consists of fees collected in accordance with Louisiana Revised Statute 14:15, which provides that the District Attorney receives, from the principal in the offense, a pro rata 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.

**Fiduciary Funds**

Fiduciary fund reporting because no net assets and changes in net assets. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement flows, but do use the modified accrual basis of accounting. The agency funds of the District Attorney of the Eleventh Judicial District consist of the following:

**Asset Forfeiture Fund** - is used as a depository for assets strictly (civil law) enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipients, in accordance with applicable laws.

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

**D.      Measurement Focus/Basis of Accounting**

**Government - Wide Financial Statements**

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities (Exhibit C) at the fund financial statement level.

**CHIEF ACTUARY OF THE DISTRICT OF COLUMBIA  
STATE OF MARYLAND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2011**

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

**B. Measurement Focus/Basis of Accounting (Continued)**

The government - wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs regardless of when cash is received or disbursed. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

**Fund Financial Statements**

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) reports on the account (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government - wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with total-expenditures to better identify the relationship between the government - wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the District Agency. The form of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds utilize agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both 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 District Agency considers all revenues available if they are collected within 90 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments 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 expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Commissions on fines and fees for tickets and court costs are recorded in the year they are collectible by the tax collector. Grants are recorded when the District Agency is entitled to the funds. Fees on warrants checks are recorded in the year in which the warrant check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

**Expenditures**

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

**DISTRICT ATTORNEYS OF THE ELEVENTH JUDICIAL DISTRICT**  
**MASS., LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2005**

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

**D.      Measurement Focus/Basis of Accounting (Continued)**

**Other Financing Sources/Uses**

Transactions between funds that are not expected to be repaid for any other type, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera, are accounted for as other financing sources/uses. These other financing sources/uses are recognized at the time the underlying events occur.

**E.      Budgetary Accounting**

Formal budgetary accounting is employed as a management control. The District Attorney of the Eleventh Judicial District prepares and adopts a budget each year for its general and all 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 therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year-end.

**F.      Cash and Cash Equivalents**

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 - include 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.

**G.      Investments**

Investments are limited by R.S. 33:2911 and the District Attorney's investment policy. If the original maturity of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90-days or less, they are classified as cash equivalents.

**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.      Bad Debts**

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. As December 31, 2005, \$0 were considered to be uncollectible.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED  
DECEMBER 31, 2000**

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

**J.      Capital Assets**

Capital assets are carried at historical costs. Depreciation of all depreciable capital assets used by the District Attorney of the Eleventh Judicial District are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for movable property. Expenditures for maintenance, repair and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

**K.      Compensated Absence**

Full-time employees of the District Attorney of the Eleventh Judicial District earn ten days of vacation and sick leave each year. Leave does not carryover or accumulate from one year to the next, and there are no vesting privileges. Therefore no liability for compensated absence has been recorded in the accompanying financial statements.

**L.      Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

**M.      Sabine Program For At-Risk Kids**

The District Attorney of the Eleventh Judicial District 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 to develop new recreational and employment opportunities for area youth. Although the grant was awarded to the District Attorney, this program is being run by the Sabine Parish School Board with all grant revenues and related expenses included in their audit report.

**NOTE 2      DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

**A.      Deposits with Financial Institutions**

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. Under state law the District Attorney of the Eleventh Judicial District may deposit funds within a fiscal agent bank selected and designated by the Insular Emergency Board. Further, the District Attorney may invest in-time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share-certificate accounts of federally or state chartered credit unions.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MISSISSIPPI**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2003**

**NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)**

**A. Deposits with Financial Institutions (Continued)**

Deposits in bank accounts are stated at cost, which approximates market. 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 pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of interlocking receipts mutually acceptable to both parties. The deposits at December 31, 2003 were secured as follows:

	Cash	Certificates of Deposit	Total
Deposits in bank accounts per balance sheet	\$ 146,123	\$ —	\$ 146,123

	Cash	Certificates of Deposit	Total
<b>Bank Balances:</b>			
1. Insured or collateralized with securities held by the entity or its agency in the entity's name	\$ 147,503	\$ —	\$ 147,503
2. Collateralized with securities held by the pledging institution's trust department or agent in the entity's name	—	—	—
3. Uncollateralized, including any securities held for the entity but not in entity's name	—	—	—
<b>Total Bank Balances</b>	<b>\$ 147,503</b>	<b>\$ —</b>	<b>\$ 147,503</b>

The following is a breakdown by banking institution and amount of the balances shown above:

Banking Institution	Amount
City Bank & Trust	\$ 52,224
Community Bank	44,853
Peoples State Bank	25,857
Sabine State Bank	8,193
<b>Total</b>	<b>\$ 147,503</b>

**B. Investments**

As December 31, 2003, the District Attorney of the Eleventh Judicial District had investments of \$0.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MAINE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED:**  
**DECEMBER 31, 2003**

**NOTE 3 ACCOUNTS RECEIVABLE**

The following is a summary of accounts receivable at December 31, 2003:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IS-O Fund</u>	<u>Sales Tax Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Taxes					
Sales	\$ 0	\$ 0	\$ 25,657	\$ 0	\$ 25,657
Fees, fines and charges for services	73,529	0	0	0	73,529
Intergovernmental	3,000	57,881	0	21,054	81,935
Interest	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>\$ 76,529</b>	<b>\$ 57,881</b>	<b>\$ 25,657</b>	<b>\$ 21,054</b>	<b>\$ 181,121</b>

**NOTE 4 CAPITAL ASSETS**

A summary of District Attorney of the Eleventh Judicial District's capital assets at December 31, 2003 follows:

	<u>Balance</u> <u>Dec. 31, 2002</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<b>Capital Assets, not being depreciated</b>				
Land	\$ 0	\$ 7,875	\$ 0	\$ 7,875
Construction in progress	0	88,110	0	88,110
<b>Total Capital Assets, not being depreciated</b>	0	95,985	0	95,985
<b>Capital Assets, being depreciated</b>				
Buildings and Building Improvements	44,548	3,875	0	48,423
Less accumulated depreciation	(24,863)	(12,982)	0	(37,845)
<b>Total Buildings and Building Improvements</b>	19,685	10,893	0	30,578
Automobiles	19,000	13,979	0	32,979
Less accumulated depreciation	(7,822)	(5,683)	0	(13,505)
<b>Total Automobiles</b>	11,178	8,296	0	19,474
Equipment, Furniture and Fixtures	343,557	7,978	(224,476)	117,059
Less accumulated depreciation	(272,834)	(115,682)	(156,828)	(545,344)
<b>Total Equipment, Furniture and Fixtures</b>	70,723	(107,704)	(156,828)	(193,799)
<b>Total Capital Assets, being depreciated</b>	<b>91,586</b>	<b>(96,811)</b>	<b>0</b>	<b>(5,225)</b>
<b>Total Capital Assets, net</b>	<b>\$ 91,586</b>	<b>\$ (1,826)</b>	<b>\$ 0</b>	<b>\$ 89,760</b>



**DEPUTY ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MASS., LOUISIANA**  
**(NOTES TO THE FINANCIAL STATEMENTS, CONTINUED)**  
**DECEMBER 31, 2003**

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUALS**

The following is a summary of accounts payable at December 31, 2003:

Class of Payable	General Fund	F-2 Fund	Sales Tax Fund	Other Governmental Funds	Total
Vendors	\$ 50,981	\$ 1,115	\$ 0	\$ 0	\$ 52,096
Salaries and benefits	12,400	18,408	0	8,897	39,705
<b>Total</b>	<b>\$ 63,381</b>	<b>\$ 19,523</b>	<b>\$ 0</b>	<b>\$ 8,897</b>	<b>\$ 91,799</b>

**NOTE 6      PENSION PLANS**

The District Attorney participates in cost-sharing, multiple employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorneys are members of the District Attorneys' Retirement System. Secretaries of the District Attorney's office are members of the Paralegal 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 normal benefits of these respective participants. The contribution rates are approved by the Louisiana Legislature.

**A. District Attorneys' Retirement System**

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.

Assistant District Attorneys who earn, or a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 65 at the time of original employment and all District Attorneys are required to participate in the System.

For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 31 or more years of creditable service regardless of age may retire with a 1 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 15 years of service may retire at age 55 with a 1 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 30 years of service may retire at age 60 with a 1 percent benefit reduction for each year retiring below the age of 65. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 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 55 and have 30 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 3.3 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 28 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 1 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 80 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**STATE OF LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2000**

**NOTE 4 PENSION PLANS (CONTINUED)**

**A. District Attorney's Retirement System (Continued)**

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 Louisiana District Attorneys Retirement System, 2099 Decatur Street, New Orleans, Louisiana, 70114-2891, or by calling (504) 947-1151.

Plan members are required by state statute to contribute 1.0% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 8.8% of annual covered payroll. Contributions to the system include .1 percent of the ad valorem taxes collected throughout the state and revenues sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. Accordingly, R.S. 11:195, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney contributions to the System for the years ended December 31, 2001, 2000 and 2001, were \$6, \$6 and \$6, respectively, equal to the required contributions for each year.

**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 government employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 18 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age without least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1/60th 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, 1990, the benefit is equal to one percent of final average salary plus 32% for each year of supplemental-plan-only service earned before January 1, 1990. Final average salary is the employee's average salary over the 36 consecutive or joint months that produced the highest average. Employees who terminate without at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Details are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70824-6718 PA, or by calling (504) 928-1344.

Under Plan A, members are required to contribute 0.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 1.179% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2000, 2001 and 2001, were \$14,268, \$32,411 and \$16,698, respectively, equal to the required contributions for each year.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**HARRY J. LOUISIANA**  
**NOTE TO THE FINANCIAL STATEMENTS-CONTINUED**  
**DECEMBER 31, 2003**

**NOTE 7 INTERFUND TRANSFERS**

Transfers for the year-ended December 31, 2003, were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 80,175	\$ 0
PS-3 Fund	0	29,626
Sales Tax Fund	150	0
Other Governmental Funds	0	80,175
Total	<u>\$ 80,175</u>	<u>\$ 80,175</u>

**NOTE 8 LEASES**

The District Attorney of the Eleventh Judicial District was not obligated under any capital or operating leases at December 31, 2003.

**NOTE 9 LITIGATION**

There was no outstanding litigation against the District Attorney of the Eleventh Judicial District at December 31, 2003.

**NOTE 10 CLAIMS AND JUDGMENTS**

The District Attorney of the Eleventh Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to non-compliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney.

**NOTE 11 RISK MANAGEMENT**

The District Attorney of the Eleventh Judicial District is exposed to various risks of loss related to events such as, but not limited to, damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District Attorney.

**NOTE 12 PRIOR YEAR RESTATEMENT OF NET ASSETS**

The following adjustments were made to restate beginning net assets for December 31, 2003:

Fund Balances, beginning of year as previously reported	\$ 339,727
Adjustments:	
Investments in Capital Assets, beginning of year	407,640
Accumulated Depreciation, beginning of year	<u>(784,111)</u>
Net Assets, beginning of year as restated	<u>\$ 413,256</u>

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MANY LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
DECEMBER 31, 2000**

**NOTE 15      SUBSEQUENT EVENTS**

***Certificates of Indemnity***

On January 22, 2004, the District Attorney of the Eleventh Judicial District adopted a resolution authorizing the Saline Parish Subdivisions of the Eleventh Judicial Redemptors District of the Parish of Terrebonne to issue 1,700,000 in Certificates of Indemnity, Series 2004, for the purpose of insuring, improving and equipping a facility in Saline Parish for the offices of the District Attorney, and paying the costs of issuance thereof.

**REQUIRED SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**STATE OF CALIFORNIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS - BUDGET, FUND BALANCE AND ACTUAL - CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

	<u>Original Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Over/Under</u>
<b>Revenues</b>			
Fees, fines, and charges for services	\$ 495,000	\$ 422,700	\$ (72,300)
Intra-governmental	35,000	43,044	8,044
Interest income	2,500	1,367	(1,133)
Miscellaneous	35,000	34,939	(61)
<b>Total Revenues</b>	<u>607,500</u>	<u>502,050</u>	<u>(105,450)</u>
<b>Expenditures</b>			
General government			
Personnel services	200,000	146,077	(53,923)
Taxes	50,000	42,893	(7,107)
Travel	200,000	191,094	(8,906)
Operating services	50,000	44,118	(5,882)
Supplies	10,000	11,191	1,191
Professional services	50,000	39,888	(10,112)
Capital outlay	50,000	59,888	9,888
<b>Total Expenditures</b>	<u>710,000</u>	<u>638,156</u>	<u>(71,844)</u>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<u>(102,500)</u>	<u>(136,106)</u>	<u>(33,606)</u>
<b>Other Financing Sources/(Uses)</b>			
Transfers from other funds	50,000	61,663	11,663
Transfers from other agencies	50,000	59,122	(8,878)
<b>Total Other Financing Sources/(Uses)</b>	<u>100,000</u>	<u>120,785</u>	<u>20,785</u>
<b>Net Change in Fund Balances</b>	<u>(2,500)</u>	<u>(15,321)</u>	<u>(12,821)</u>
<b>Fund Balances, Beginning of year</b>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<b>Fund Balances, End of year</b>	<u>\$ 197,500</u>	<u>\$ 184,679</u>	<u>\$ (12,821)</u>

Supplementary information. Presented as estimated analytical data.

**DIRECTOR OF THE BUDGET**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS - BUREAU OF AIR BASES AND ACTUAL - FIVE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Original Budget	Actual	Variance Per. of Diff. %
<b>Revenues</b>			
Intergovernmental	\$ 340,000	\$ 338,629	\$ (1,371)
<b>Total Revenues</b>	<u>340,000</u>	<u>338,629</u>	<u>(1,371)</u>
<b>Expenditures</b>			
General government:			
Personnel services	230,000	260,904	(30,904)
Taxes	5,000	6,344	11,344
Operating services	20,000	19,500	794
Supplies	10,000	4,482	5,518
Capital outlay	3,000	2,377	2,623
<b>Total Expenditures</b>	<u>271,000</u>	<u>293,611</u>	<u>(22,611)</u>
Excess(Deficiency) of Revenues Over Expenditures	79,000	45,018	(33,982)
<b>Other Financing Sources (Uses)</b>			
Transfers (Capital activity)	60,000	59,629	371
<b>Total Other Financing Sources(Uses)</b>	<u>60,000</u>	<u>59,629</u>	<u>(371)</u>
Net Change in Fund Balances	19,000	(1,493)	(20,493)
Fund Balances, Beginning of year	20,733	20,733	0
<b>Fund Balances, End of year</b>	<u>\$ 39,733</u>	<u>\$ 19,240</u>	<u>\$ (20,493)</u>

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MASSACHUSETTS**

**SCHEDULE J**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS - BUDGET COMPARISON AND ACTUAL - MAJOR FUND  
(FOR THE YEAR ENDING OCTOBER 31, 2001)**

	<u>Original Budget</u>	<u>Actual</u>	<u>Variance Favorable/Unfavorable</u>
<b>Revenues</b>			
Taxes			
State	\$ 0	\$ 120,783	\$ 120,783
Interest income	0	55	55
<b>Total Revenues</b>	<u>0</u>	<u>120,838</u>	<u>120,838</u>
<b>Expenditures</b>			
General government:			
Operating services	0	21,777	(21,777)
Supplies	0	2,501	(2,501)
Capital outlay	0	26,180	(26,180)
<b>Total Expenditures</b>	<u>0</u>	<u>50,458</u>	<u>(50,458)</u>
<b>Excess/Deficiency of Revenues Over Expenditures</b>	0	70,380	70,380
<b>Other Financing Sources/Uses</b>			
Transfers (non-fund activity)	0	180	180
<b>Total Other Financing Sources/Uses</b>	<u>0</u>	<u>180</u>	<u>180</u>
<b>Net Change in Fund Balance</b>	0	70,560	70,560
<b>Fund Balance, Beginning of year</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, End of year</b>	<u>\$ 0</u>	<u>\$ 70,560</u>	<u>\$ 70,560</u>

Supplementary information. Presented as additional analytical data.



**OTHER SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MANY LOGGEMAN  
SCHEDULE OF FEDERAL AND QUESTIONED COSTS  
FOR THE YEAR ENDING DECEMBER 31, 2002**

**SECTION 61**

**SUMMARY OF AUDITORS' RESULTS**

**SECTION 61**

**FINANCIAL STATEMENTS**

1.	Type of auditor's report issued.	Unqualified
2.	Internal control over financial reporting:	
a)	Material weaknesses identified?	None
b)	Reportable conditions identified not considered to be material weaknesses?	None
c)	Noncompliance material to the financial statements noted?	None

**FEDERAL AWARDS**

1.	Internal control over major programs:	
a)	Material weaknesses identified?	None
b)	Reportable conditions identified not considered to be material weaknesses?	None
2.	Type of auditor report issued on compliance for major programs.	Unqualified
3.	Any audit findings disclosed that are required to be reported in accordance with Circular DMR A-111, Section 510 (a)?	None
4.	Identification of major programs:	

**LEDA Number**  
81562

**Name of Federal Program**  
Child Support Enforcement

5.	Dollar threshold used to distinguish between Type A and Type B programs.	\$100,000
6.	Auditors qualified as low-risk auditors under OMB Circular A-111, Section 530?	Yes

**SECTION 62**

**FINANCIAL STATEMENT FINDINGS**

2002-01 Actual revenues of the general and 19-02 funds were \$38,885 (8.8%) and \$48,336 (5.78%), respectively, less than budgeted amounts in 2001. Likewise, actual expenditures of the general, 19-02 and sales tax funds were \$84,135 (13.1%), \$23,412 (8.6%) and \$98,378 (10.88%), respectively, more than budgeted amounts in 2001.

**SECTION 63**

**FEDERAL AWARD FINANCE AND QUESTIONED COSTS**

None reported.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT**  
**MONY, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2000**

**SCHEDULE 2**

Federal Grantor/Pass-Through Grantor/Program Name	Pass-through#	CFDA No.	Expenditures
<b>United States Department of Justice</b>			
Passes through Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Juvenile Accountability Incentive Block Grants	A61-B-015	16,520	\$ 47,858
	A62-B-015		
Crisis Victim Assistance	CR3-I-014	16,575	20,149
	CR3-I-011		
State Formula Grant Program	CR3-I-015	16,576	16,289
	CR3-I-012		
Law Enforcement Equipment	PR3-I-011	16,593	2,321
Total United States Department of Justice			86,577
<b>United States Department of Health and Human Services</b>			
Passes through Louisiana Department of Social Services			
Child Support Enforcement **	098219	93,840	320,521
	209,664		
<b>TOTAL FEDERAL AWARDS</b>			<b><u>407,100</u></b>

**Note to the Schedule of Federal Awards**

- A. Federal awards are recorded when the reimbursable expenditures have been incurred.
- B. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Note: The dollar threshold to distinguish between type A and type B programs was \$200,000.

\*\* Denotes a major federal award program.

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

Respectable Don Baskin  
District Attorney of the Eleventh Judicial District  
Mary, Louisiana 71409

We have audited the financial statements of the District Attorney of the Eleventh Judicial District, Mary, Louisiana, a component unit of the Sabine Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report dated June 24, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*. A description of the finding can be found in findings 000-01 of the accompanying Corrective Action Plan/For Current Year Audit Findings, Schedule 7.

### 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 determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal components does not reduce to a relatively low level the risk that misstatements 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 solely for the information and use of the District Attorney of the Eleventh Judicial District, federal auditing agencies, pass-through entities, and the Louisiana State Legislative Auditor and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 28:11, this report is distributed by the Legislative Auditor as a public document.

**Hines, Jackson & Hines**  
Mary, Louisiana  
June 24, 2004

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

Honorable Don Budenz  
District Attorney of the Eleventh Judicial District  
Mony, Louisiana 71489

### Compliance

We have audited the compliance of the District Attorney of the Eleventh Judicial District with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133-Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2013. The District Attorney of the Eleventh Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Eleventh Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Eleventh Judicial District's compliance based on our audit.

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

In our opinion, the District Attorney of the Eleventh Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2013.

### Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all weaknesses in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being

could not occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney of the Eleventh Judicial District, federal funding agencies, pass-through entities, and the Louisiana State Legislative Auditor and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 14:511, this report is distributed by the Legislative Auditor as a public document.

**Witness, Auditors & Witnesses**

Shreveport, Louisiana

June 16, 2004

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
MOON, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2005

SCHEDULE 3

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Reported</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT  
 MOBILE, LOUISIANA  
 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
 FOR THE YEAR ENDED DECEMBER 31, 2001**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Expected Date of Completion</u>
2005-01	Actual revenues of the general and IV-D funds were \$38,856 (8.88%) and \$18,316 (5.78%), respectively, less than budgeted amounts in 2001. Likewise, actual expenditures of the general, IV-D and sales tax funds were \$94,256 (13.58%), \$23,442 (8.67%) and \$96,034 (100.00%), respectively, more than budgeted amounts in 2001.	The District Attorney will closely monitor its budget and make adjustments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.	Don Bruton, District Attorney	06/30/2004



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Honorable Don Buehler  
District Attorney of the Eleventh Judicial District  
Mary, Louisiana 71469

We are writing this letter as a follow-up to our recent audit of the basic financial statements of the District Attorney of the Eleventh Judicial District, Mary, Louisiana as of December 31, 2003, and for the years then ended. We offer the following observations and recommendations, which are intended solely to improve accounting procedures and general operations of the District Attorney and are intended to be constructive in nature:

#### Operating Conditions:

We note that actual revenues of the general and PV-D funds were \$18,834 (8.89%) and 119,176 (1.79%), respectively, less than budgeted amounts in 2003. Likewise, actual expenditures of the general, PV-D and sales tax funds were \$94,298 (15.26%), \$25,412 (8.87%) and \$94,138 (10.60%), respectively, more than budgeted amounts in 2003.

L.S.A. R.S. 70-1103 requires the District Attorney to amend its budget whenever actual revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent.

#### Recommended Action:

We suggest the District Attorney's adopted budget be closely monitored and amended whenever there has been a change in operations since which the original adopted budget was developed. Care should be exercised to maintain actual revenues and expenditures within the five percent limit established by statute.

#### Management's Response:

The District Attorney will closely monitor its budget and make amendments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.

These comments and recommendations are not all inclusive and are not intended to be critical of anyone. We would like to thank the District Attorney's management and staff for their courtesy and cooperation during our engagement. If you have any questions or concerns, please let us know.

#### **Hines, Jackson & Hines**

Mary, Louisiana  
June 24, 2004