

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 2003

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

Release Date 1-28-04

DAVID G. RICHARDSON
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 891
TALLULAH, LOUISIANA 71284
225-274-0210

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBONNE
DECEMBER 31, 2003

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
I. FINANCIAL STATEMENTS		
Auditor's Report		1
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Groups at December 31, 2003	A	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Government Fund Types for the Year Ended December 31, 2003	B	3
Combined Statements of Revenues, Expenditures - Budgeted and Actual - All Government Fund Types for the Year Ended December 31, 2003	C	4
NOTES TO THE FINANCIAL STATEMENTS		5-12
II. SUPPLEMENTARY INFORMATION	<u>Schedule</u>	
Statements of Individual Funds General Fund:		
Combining Balance Sheet - General Funds at December 31, 2003	1	14
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - General Funds for the Year Ended December 31, 2003	2	15
Special Revenue Funds:		
Combining Balance Sheet - Special Revenue Funds at December 31, 2003	3	16
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds for the Year Ended December 31, 2003	4	17
III. INTERNAL CONTROL AND COMPLIANCE		
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		18-23
Schedule of Findings and Questioned Costs		24
Summary Schedule of Prior Year Findings		24-25

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBONNE
DECEMBER 31, 2008

TABLE OF CONTENTS

	<u>Page</u>
Management Corrective Plan	26-27

David Q. Richardson
Certified Public Accountant
No. 06 001
Tulach, Louisiana 71284
225-875-9014

REPORT OF INDEPENDENT AUDITOR

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
P. O. Box 1380
Tulach, LA 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 2003, and for the year then ended as listed in the table of contents. These general purpose financial statements are the responsibility of District Attorney of the Sixth Judicial District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 of America. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney of the Sixth Judicial District, as of December 31, 2003, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 23, 2004 on my consideration of the District Attorney of the Sixth Judicial District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Sixth Judicial District of Louisiana, taken as a whole. The accompanying schedules of combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tulach, Louisiana
June 23, 2004



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003

	Government Fund Type		Account Group	Total
	General Fund	Special Revenue Funds	General Fund Assets	(Memorandum Total)
ASSETS				
Cash	\$ 106,678.11	\$ 86,296.89	\$ -	\$ 192,975.00
Investments, at cost	-	100,707.80	-	100,707.80
Receivables - fees and tortfeasors	18,221.04	17,460.56	-	35,681.60
Equipment	-	-	208,268.81	208,268.81
Total assets	<u>124,900.15</u>	<u>204,465.25</u>	<u>208,268.81</u>	<u>537,634.21</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	10,260.50	1,088.48	-	11,348.98
Accrued and withheld payroll taxes	10,840.27	2,884.08	-	13,724.35
Total liabilities	<u>21,100.77</u>	<u>3,972.56</u>	<u>-</u>	<u>25,073.33</u>
Fund Equity				
Investment in general fixed assets	-	-	208,268.81	208,268.81
Fund balance-Unreserved-undesignated	103,799.38	200,492.69	-	304,292.07
Total fund equity	<u>103,799.38</u>	<u>200,492.69</u>	<u>208,268.81</u>	<u>512,560.98</u>
Total liabilities and fund equity	<u>\$ 124,900.15</u>	<u>\$ 204,465.41</u>	<u>\$ 208,268.81</u>	<u>\$ 537,634.37</u>

The accompanying notes are an integral part of this statement.

Exhibit B

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	General Fund	Special Revenue Fund	Total (Miscellaneous Fund)
REVENUES			
Commission of fees & forfeitures	\$ 240,760.80	\$ -	\$ 240,760.80
Use of money & property - interest income	861.27	3,439.08	4,300.35
Other revenues	18,733.39	184.04	18,917.43
Intergovernmental	57,223.84	264,876.17	322,100.01
Total revenues	<u>376,583.30</u>	<u>268,315.29</u>	<u>644,898.59</u>
EXPENDITURES			
General government - current:			
Salaries & related benefits	329,266.79	322,876.04	652,142.83
Travel	18,837.06	8,958.93	27,795.99
Material and supplies:			
Office	64,341.32	25,806.94	90,148.26
Automobile	10,904.35	-	10,904.35
Contracted services	11,765.60	7,825.60	19,591.20
Other expenditures	13,879.58	-	13,879.58
Capital outlay	11,216.34	-	11,216.34
Total expenditures	<u>560,207.03</u>	<u>366,566.51</u>	<u>926,773.54</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(235,123.73)	(98,251.22)	(333,374.95)
FUND BALANCE AT BEGINNING OF YEAR	<u>138,127.36</u>	<u>274,156.58</u>	<u>412,283.94</u>
FUND BALANCE AT END OF YEAR	<u>\$ 103,003.63</u>	<u>175,905.36</u>	<u>\$ 278,909.00</u>

The accompanying notes are an integral part of this statement

CONTRACT ATTORNEY OF THE DISTRICT OF COLUMBIA
STATE OF CALIFORNIA
PROPERTY TAXES (PART), ADDITIONAL TAXES
COMBINED TRANSPORTATION REVENUE, SPECIAL FUNDS - SUSTAINABLE ACTION
VS. ADMINISTRATIVE FUND FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund		Special Revenue		Total	
	Balance	Change	Balance	Change	Balance	Change
REVENUES						
Continuation of fees & benefits	\$ 100,000.00	\$ 240,100.00	\$ 4,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00
Other revenues	11,000.00	0.00	0.00	-	100.00	100.00
Intergovernmental	11,000.00	0.00	0.00	-	0.00	0.00
Transfers	66,000.00	0.00	0.00	-	0.00	0.00
	<u>188,000.00</u>	<u>240,100.00</u>	<u>4,000.00</u>	<u>-</u>	<u>1,100.00</u>	<u>1,100.00</u>
EXPENDITURES						
General Government - capital	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00
General Government - current	0.00	0.00	0.00	0.00	0.00	0.00
Grant	0.00	0.00	0.00	0.00	0.00	0.00
Information system	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets	0.00	0.00	0.00	0.00	0.00	0.00
Contract services	0.00	0.00	0.00	0.00	0.00	0.00
Other personnel	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total expenditures	<u>24,000.00</u>	<u>24,000.00</u>	<u>24,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET CHANGES IN REVENUES	164,000.00	216,100.00	0.00	0.00	1,100.00	1,100.00
PLUS BALANCE AT BEGINNING OF YEAR	100,000.00	100,000.00	-	0.00	0.00	-
FUND BALANCE AT END OF YEAR	\$ 164,000.00	\$ 216,100.00	\$ 0.00	\$ 0.00	\$ 1,100.00	\$ 1,100.00

The accompanying notes are an integral part of this statement.

GOVERNMENTAL ACCOUNTING
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Sixth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting financial reporting principles.

B. Reporting Entity

In conformance with GASB codification Section 2100, the District Attorney of the Sixth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. The district attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

C. Fund Accounting

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

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

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:511.11, which provides that 12 percent of the fees collected and taxes forfeited be transferred to the district attorney to defray the necessary expenditures in his office.

The Worthless Check Collector Fee General Fund consists of fees collected in accordance with Louisiana Revised Statute 15:15, which provides for specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTICE TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Fund Accounting (continued)

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 417 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.

Victim Assistance Special Revenue Fund

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victim services and rights as provided by law.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues—commissions on fines and bond forfeitures are recorded in the year they are collected by the fee collector. Grants are recorded when the district attorney is entitled to the funds. Substantively all other revenues are recorded when received.

Expenditures

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

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TULLAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting (continued)

Other Financing Sources (Uses)

Transactions between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses). These transactions are recorded when the funds are received or expended.

E. Budgets

The district attorney adopts a budget for all funds under his control. These budgets are planned and prepared by the managers of each fund.

F. Encumbrances

The district attorney does not use encumbrance accounting.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These 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. Investments are stated at cost, which approximates market.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All cost is not available.

All of the district attorney's fixed assets are equipment. Of the \$336,368 in of equipment owned by the district attorney's office at December 31, 2020, \$28,044.81 of it was valued at historical cost and \$10,325.00 was valued at estimated federal cost.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLAHASSEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Compensated Absences

The district attorney has the following policy related to vacation and sick leave: Employees of the district attorney's office are granted from five days to ten days annual leave each year, depending on length of service. Annual leave must be used in the year earned. Upon termination, unused annual leave is forfeited. The district attorney grants sick leave to his employees on an as-needed basis.

J. Total columns on Statements

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

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 2003, the district attorney has cash and cash equivalents totaling \$201,875.10, as follows:

Demand deposits	\$ 16,561.82
Interest-bearing demand deposits	185,313.28
Total	<u>\$ 201,875.10</u>

These deposits 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually accepted to both parties.

Even though the pledged securities are considered uncollateralized under the provisions of LA-RS Statute 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

As of December 31, 2003, the book balance of the District Attorney's deposit was \$201,875.10 and the bank balance was \$204,764.51. Of the bank balance, \$108,332.57 was covered by federal depositary insurance, and \$116,431.94 by pledged securities.

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 3 - INVESTMENTS

At December 31, 2003, the district attorney had investments totaling \$152,787.98, all of which were in certificates of deposit. They were assured from risk by Federal deposit insurance.

	Carrying Amount	Market Value
Delta Bank Certificate of Deposit	\$ 32,401.38	\$ 32,401.38
Guaranty Bank & Trust Certificate of Deposit	40,492.00	40,492.58
Hibernia National Bank	37,000.00	37,000.00
Green Keys Bank Certificate of Deposit	43,794.12	43,794.12
Total	<u>\$152,787.98</u>	<u>\$ 152,787.98</u>

NOTE 4 - RECEIVABLES

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

Class of Receivable	General Fund	Special Revenues	Total
Accounts	\$ 18,154.98	\$ 11,493.00	\$ 29,647.98
Other	35.70	-	35.70
Total	<u>\$ 18,190.68</u>	<u>\$ 11,493.00</u>	<u>\$ 29,683.68</u>

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fund assets follows:

Balance, January 1, 2003	\$ 305,103.47
Additions	11,216.24
Deductions	-
Balance, December 31, 2003	<u>\$ 316,319.71</u>

NOTE 6 - PENSION PLAN

The District Attorney participates in the cost-sharing multiple employer, statewide retirement systems (PROTEC) for its employees. The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Parochial Employees Retirement Systems 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:

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE 4 - PENSION PLAN (continued)

	<u>EMPLOYER</u>	<u>EMPLOYEE</u>
Proportional-Employee Retirement System	7.75%	8.50%
District Attorney's Retirement System	8.00%	7.00%

In addition to the contributions shown above, each sponsor receives a share of the aggregate amount of the ad valorem taxes shown to be collected by the tax roll of each respective parish.

District Attorney's 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 Attorney's Association are eligible to participate in this system.

Assistant District Attorneys who earn, a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of the 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 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 60, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with 3 per cent benefit reduction for each year below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent 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 24 years service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final average compensation multiplied by years of membership service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 percent is the statutory set rate that can be adjusted by the Public Retirement System's Actuarial committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each District Attorney to provide employer contributions as needed to actuarially fund the System.

The District Attorney's Retirement System issues an annual publicly available financial report that

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 8 - PENSION PLAN (continued)

includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2100 Decatur Street, New Orleans, Louisiana 70118-5, 7001, or by calling (504) 547-6561.

Parochial Employees Retirement System

Substantially all employees of the District Attorney of the Sixth 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 employee members participate in Plan A.

All permanent employees working at least 78 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 58 with at least 10 years of creditable service, or at or after age 55 with at least 20 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 3 per cent 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, 1988, 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, 1988. Final average salary is the employees' average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not elect 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 percent of the taxes shown in the collective 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 employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 17:133, 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 Parochial Employees Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Parochial Employees Retirement System, P. O. Box 14818, Baton Rouge, LA 70808-4818, or by calling (504) 505-1361.

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 7 - LEASES

None.

NOTE 8 - LITIGATION AND CLAIM

The district attorney was involved in four lawsuits related to 2003, but they were both closed prior to the date of this audit report with no relative liabilities.

NOTE 9 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

NOTE 10 - RELATED PARTY TRANSACTIONS

The district attorney did not have any related party transactions in 2003.

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS

The district attorney participated in the United States Department of Health and Human Services (Support Enhancement) Title IV-D Program, Catalog of Federal Domestic Assistance No. 19.783. This program is funded by reimbursements of expenditures from the Louisiana Department of Social Services. For the year ended December 31, 2003, the District Attorney for the Sixth Judicial District expended \$220,000.00 in this program.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes 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. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursements of any expenditures that may be disallowed as a result of such a review or audit.

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
COMBINED BALANCE SHEET - GENERAL FUNDS
DECEMBER 31, 2003

	Special 12% Fund	Hot Check Section	Asset Protection Fund	PTI Reserve	Total
ASSETS					
Cash	\$ 76,833.80	\$ 3,142.81	\$ 8,508.80	\$ 17,192.70	\$105,678.11
Receivables:					
Commissions of fines & forfeitures	18,154.58	-	-	76.78	18,231.36
Total assets	<u>94,988.38</u>	<u>3,142.81</u>	<u>8,508.80</u>	<u>17,269.48</u>	<u>124,909.47</u>
LIABILITIES					
Liabilities:					
Accounts payable	4,273.61	-	8,508.80	218.11	13,000.52
Accrued and withheld payroll taxes	5,841.21	568.58	-	4,558.13	10,968.92
Total liabilities	<u>10,114.82</u>	<u>568.58</u>	<u>8,508.80</u>	<u>4,776.24</u>	<u>23,968.44</u>
FUND EQUITY					
Fund balance - unassigned - undesignated	<u>84,873.56</u>	<u>2,574.23</u>	<u>-</u>	<u>12,493.24</u>	<u>100,941.03</u>
Total liabilities and fund equity	<u>\$ 94,988.38</u>	<u>\$ 3,142.81</u>	<u>\$ 8,508.80</u>	<u>\$ 17,269.48</u>	<u>\$124,909.47</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

REVENUES	Special 17½ Fund	Hot Check Section	Asset Forfeiture Fund	PTI Program	Total
Commissions of fees & forfeitures	\$ 148,733.88	\$ -	\$ -	\$ 87,535.82	\$ 236,269.70
Other revenues	1,883.33	8,876.43	-	1,813.84	10,733.58
Intergovernmental	87,203.84	-	-	-	87,203.84
Use of monies - interest income	884.51	8.28	-	183.48	884.27
Total revenues	<u>237,143.79</u>	<u>8,884.71</u>	<u>-</u>	<u>100,582.64</u>	<u>346,611.14</u>
EXPENDITURES					
General government - judicial					
Salaries & related benefits	121,728.18	10,473.81	-	112,081.34	232,202.33
Taxes	18,837.08	-	-	-	18,837.08
Material and supplies:					
Office	64,341.32	-	-	-	64,341.32
Automobile	18,804.35	-	-	-	18,804.35
Contracted services	11,105.00	-	-	-	11,105.00
Other expenditures	4,854.34	-	-	9,028.34	13,874.68
Capital expenditures	11,219.34	-	-	-	11,219.34
Total expenditures	<u>239,785.41</u>	<u>10,473.81</u>	<u>-</u>	<u>121,081.68</u>	<u>351,340.90</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(13,858.62)	(439.10)	-	(21,499.04)	(35,796.76)
FUND BALANCE AT BEGINNING OF YEAR	86,812.71	3,811.35	-	34,260.39	124,884.45
FUND BALANCE AT END OF YEAR	<u>\$ 72,954.09</u>	<u>\$ 3,372.25</u>	<u>\$ -</u>	<u>\$ 12,761.35</u>	<u>\$ 89,087.69</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND Tensas
COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2008

	Non- Support Unit	Non- Support Special	Admission Extension Program	Public Assistance	Total
ASSETS					
Cash	\$ 29,671.18	\$ 69,582.24	\$ 6,832.57	\$ -	\$ 106,086.00
Investments, at cost	-	150,787.66	-	-	150,787.66
Receivables:					
Commissions of fines & forfeitures	17,493.06	-	-	-	17,493.06
Total assets	<u>47,174.24</u>	<u>217,379.90</u>	<u>6,832.57</u>	<u>-</u>	<u>264,379.41</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	1,369.40	-	-	-	1,369.40
Withheld & accrued payroll taxes	3,534.85	-	-	-	3,534.85
Total liabilities	<u>4,904.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,904.25</u>
Fund Equity:					
Fund balance-unreserved-undesignated	42,279.99	217,379.90	6,832.57	-	266,594.06
Total liabilities & fund equity	<u>\$ 47,174.24</u>	<u>\$ 217,379.90</u>	<u>\$ 6,832.57</u>	<u>\$ -</u>	<u>\$ 264,379.41</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TERREBE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Non-Support Unit	Non-Support Special	Addressed Diversion Program	Victim Assistance	Total
REVENUES					
Loss of money and property-interest income	\$ 172.10	\$ 3,212.38	\$ 55.19	\$ -	\$ 3,439.67
Intergovernmental	318,878.21	-	-	24,899.86	343,778.07
Other	-	-	184.04	-	184.04
Total revenues	<u>319,050.31</u>	<u>3,212.38</u>	<u>239.23</u>	<u>24,899.86</u>	<u>347,391.78</u>
EXPENDITURES					
General governmental - judicial:					
Salaries & related benefits	182,218.08	14,898.90	-	24,899.86	222,016.84
Travel	8,898.83	-	-	-	8,898.83
Materials & supplies:					
Office	25,875.81	-	19.83	-	25,895.64
Contracted services	4,850.85	1,525.80	-	-	6,376.65
Total expenditures	<u>221,843.57</u>	<u>16,424.70</u>	<u>19.83</u>	<u>24,899.86</u>	<u>243,188.96</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>97,206.74</u>	<u>15,787.68</u>	<u>219.40</u>	<u>-</u>	<u>113,213.82</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>20,480.50</u>	<u>321,524.21</u>	<u>3,633.17</u>	<u>-</u>	<u>345,638.88</u>
FUND BALANCE AT END OF YEAR	<u>\$ 117,687.24</u>	<u>\$ 337,311.89</u>	<u>\$ 3,852.57</u>	<u>\$ -</u>	<u>\$ 458,852.50</u>

INTERNAL CONTROL AND COMPLIANCE

David Q. Richardson

Certified Public Accountant

PO Box 894

Tulach, Louisiana 71284

225-244-0014

**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 James G. Datoch
District Attorney of the Sixth Judicial District
State of Louisiana
P. O. Box 1380
Tulach, LA 71284

I have audited the general purpose financial statements of the District Attorney of the Sixth Judicial District, as of and for the year ended December 31, 2005, and have issued my report thereon dated June 20, 2006. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Sixth Judicial District's financial statements are free of material misstatement, I 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 object of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered District Attorney of the Sixth Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 when a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

Page Two

District Attorney of the Sixth Judicial District
State of Louisiana
Tulach, Louisiana

No management letter was issued.

This report is intended for the information of the District Attorney and the Louisiana Legislative Auditor's office. The restriction is not intended to limit the distribution of this report, which is a matter of public record.



Tulach, Louisiana
June 23, 2004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

I have audited the financial statements of District Attorney of the Sixth Judicial District of Louisiana (as of and for the year ended December 31, 2023), and have issued my report thereon dated June 25, 2024. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2023 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

-No material weaknesses noted.

-No reportable conditions noted.

Compliance

-No material issues of noncompliance were noted.

b. Federal Awards

Not applicable - not a Single Audit in accordance with Circular OMB A-133

c. Identification of Major Programs

Not applicable - not a Single Audit in accordance with Circular OMB/A-133

Section II Financial Statement Findings

None noted

Section III Federal Award Findings and Questioned Costs

None noted

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2003

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

Section III. Management Letter

No management letter was issued.

MANAGEMENT'S CORRECTIVE PLAN

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2003

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.