

DISTRICT ATTORNEY OF THE THIRTY-SIXTH
JUDICIAL DISTRICT
PARISH OF BEAUREGARD -
STATE OF LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH AUDITOR'S REPORT
For the Year Ending 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 report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

TABLE OF CONTENTS

	<u>Statement</u>	<u>Schedules</u>	<u>Page (s)</u>
Independent Auditor's Report			1-2
General Purpose Financial Statements: (Combined Statements – Overview)			3
Combined Balance Sheet – All Fund Types and Account Group	A		4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types	B		5-6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual – General and Special Revenue Fund Types	C		7-8
Notes to the Financial Statements			9-19
Supplemental Information Schedules			20
Special Revenue Funds:			21
Combining Balance Sheet		1	22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances		2	23-24
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual		3	25-26
Fiduciary Fund Type – Agency Fund:			27
Combining Balance Sheet		4	28
Combining Schedule of Changes in Deposit Balances		5	29
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>			30-31

John A. Windham, CPA

A Professional Corporation

**1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640**

John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable David W. Burton
District Attorney of the Thirty-Sixth Judicial District
Parish of Beauregard
State of Louisiana

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

I conducted my 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. Those 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 general purpose 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 the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 28, 2004, on my consideration of the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana's internal control over financial reporting and my test 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.

The Honorable David W. Burton
District Attorney of the Thirty-Sixth Judicial District
Parish of Beauregard
State of Louisiana

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Jeffrey L. Windham, CPA

DeRidder, Louisiana
June 28, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
December 31, 2003

ASSETS	Governmental Fund Types	
	General	Special Revenue
Cash	\$ 325,946	\$ 65,030
Due from other governmental units	34,739	22,868
Due from other funds	25	103
Equipment and vehicles	-	-
Total Assets	\$ 360,710	\$ 88,001
LIABILITIES AND FUND EQUITY		
<u>Liabilities</u>		
Accounts payable	\$ 25,264	\$ 5,046
Payroll taxes payable	4,314	1,550
Due to other funds	103	-
Due to other agencies	614	-
Total Liabilities	\$ 30,295	\$ 6,596
<u>Fund Equity</u>		
Investment in general fixed assets	\$ -	\$ -
Fund balances - unreserved - undesignated	330,415	81,405
Total Fund Equity	\$ 330,415	\$ 81,405
Total Liabilities and Fund Equity	\$ 360,710	\$ 88,001

Statement A

Fiduciary Fund Type	Account Group General Fixed Assets	Totals (Memorandum Only)
Agency Fund		
\$ 492	\$ -	\$ 391,468
-	-	57,607
-	-	128
-	363,425	363,425
<u>\$ 492</u>	<u>\$ 363,425</u>	<u>\$ 812,628</u>
\$ -	\$ -	\$ 30,310
-	-	5,864
25	-	128
467	-	1,081
<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 37,383</u>
\$ -	\$ 363,425	\$ 363,425
-	-	411,820
<u>\$ -</u>	<u>\$ 363,425</u>	<u>\$ 775,245</u>
<u>\$ 492</u>	<u>\$ 363,425</u>	<u>\$ 812,628</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ending December 31, 2003

<u>REVENUES</u>	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 291,713	\$ 36,143	\$ 327,856
Intergovernmental revenues:			
State funds:			
FINS program	26,434	-	26,434
LA Victim's assistance program	25,000	-	25,000
State of Louisiana - reimbursement of operating cost	-	80,382	80,382
Bonding fees	13,396	-	13,396
Asset forfeitures	466	-	466
Bond forfeitures	16,827	-	16,827
Interest on investment	4,833	939	5,772
Rental	4,500	-	4,500
Other revenues	3,435	-	3,435
 Total Revenues	 \$ 386,604	 \$ 117,464	 \$ 504,068
 <u>EXPENDITURES</u>			
Salaries and related benefits	\$ 269,333	\$ 67,858	\$ 337,191
Contract labor	78,828	-	78,828
Legal and accounting	5,000	1,066	6,066
Insurance	359	5,099	5,458
Office supplies	3,264	20,567	23,831
Postage	1,019	2,949	3,968
Repairs and maintenance	254	999	1,253
Utilities and telephone	-	10,405	10,405
Rent	-	4,500	4,500

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ending December 31, 2003

	General	Special Revenue	Totals (Memorandum Only)
Support enforcement	-	105	105
Court cost	-	211	211
Criminal case expense	855	6	861
Auto expense	339	2,476	2,815
Travel and conferences	11,925	1,215	13,140
Dues and subscriptions	2,419	7,134	9,553
Education and training	1,425	-	1,425
Miscellaneous	176	287	463
Total Expenditures	\$ 375,196	\$ 124,877	\$ 500,073
Excess (deficiency) of revenues over expenditures	\$ 11,408	\$ (7,413)	\$ 3,995
Other Financing Sources (uses):			
Transfers in	\$ 10,000	\$ 50	\$ 10,050
Transfers out	(50)	(10,000)	(10,050)
Total other financing sources (uses):	\$ 9,950	\$ (9,950)	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 21,358	\$ (17,363)	\$ 3,995
Fund Balances, Beginning	309,057	98,768	407,825
Fund Balances, Ending	\$ 330,415	\$ 81,405	\$ 411,820 (Concluded)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND
ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
For the Year Ending December 31, 2003

<u>REVENUES</u>	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 279,187	\$ 291,713	\$ 12,526
Intergovernmental revenues:			
State funds:			
FINS program	25,000	26,434	1,434
LA Victim's assistance program	25,000	25,000	-
State of Louisiana - reimbursement of operating cost	-	-	-
Bonding fees	17,396	13,396	(4,000)
Asset forfeitures	-	466	466
Interest on investments	4,800	4,833	33
Rental	4,500	4,500	-
Bond forfeitures	16,827	16,827	-
Other revenues	3,000	3,435	435
 Total Revenues	 \$ 375,710	 \$ 386,604	 \$ 10,894
 <u>EXPENDITURES</u>			
Salaries and related benefits	\$ 272,870	\$ 269,333	\$ 3,537
Contract labor	76,929	78,828	(1,899)
Legal and accounting	5,000	5,000	-
Insurance	2,471	359	2,112
Office supplies	5,624	3,264	2,360
Postage	1,509	1,019	490
Repairs and maintenance	-	254	(254)
Utilities and telephone	-	-	-
Rent	-	-	-
Auto expense	-	339	(339)

<u>Special Revenue Fund Types</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 46,620	\$ 36,143	\$ (10,477)
-	-	-
-	-	-
74,360	80,382	6,022
-	-	-
-	-	-
1,100	939	(161)
-	-	-
-	-	-
-	-	-
<u>\$ 122,080</u>	<u>\$ 117,464</u>	<u>\$ (4,616)</u>
\$ 59,792	\$ 67,858	\$ (8,066)
-	-	-
1,756	1,066	690
12,240	5,099	7,141
20,691	20,567	124
1,010	2,949	(1,939)
700	999	(299)
10,800	10,405	395
4,500	4,500	-
1,680	2,476	(796)

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND
ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES

For the Year Ending December 31, 2003

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Support enforcement	-	-	-
Court cost	-	-	-
Criminal case expense	-	855	(855)
Travel and conferences	10,039	11,925	(1,886)
Dues and subscriptions	1,460	2,419	(959)
Education and training	902	1,425	(523)
Miscellaneous	-	176	(176)
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 376,804	\$ 375,196	\$ 1,608
Excess (deficiency) of revenues over expenditures	\$ (1,094)	\$ 11,408	\$ 12,502
Other financing sources (uses)			
Transfers in	\$ 10,000	\$ 10,000	\$ -
Transfers out	(50)	(50)	-
	<u> </u>	<u> </u>	<u> </u>
Total other financing sources (uses)	\$ 9,950	\$ 9,950	\$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 8,856	\$ 21,358	\$ 12,502
Fund Balances, Beginning	<u>309,057</u>	<u>309,057</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 317,913</u>	<u>\$ 330,415</u>	<u>\$ 12,502</u>

<u>Special Revenue Fund Types</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
-	105	(105)
-	211	(211)
-	6	(6)
6,020	1,215	4,805
7,095	7,134	(39)
-	-	-
-	287	(287)
<u>\$ 126,284</u>	<u>\$ 124,877</u>	<u>\$ 1,407</u>
\$ (4,204)	\$ (7,413)	\$ (3,209)
\$ 50	\$ 50	\$ -
<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
<u>\$ (9,950)</u>	<u>\$ (9,950)</u>	<u>\$ -</u>
\$ (14,154)	\$ (17,363)	\$ (3,209)
<u>98,768</u>	<u>98,768</u>	<u>-</u>
<u>\$ 84,614</u>	<u>\$ 81,405</u>	<u>\$ (3,209)</u> (Concluded)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD – STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ending December 31, 2003**

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. His office is staffed by four assistant district attorneys, an investigator and six secretarial/clerical employees.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate accounting principles generally accepted in the United States and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1, which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Thirty-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 and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Beauregard Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

For financial reporting purposes, the district attorney includes all funds, account groups and activities that are controlled by the district attorney as an independently elected parish official. As an independently elected parish official, the district attorney is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the district attorney's office that are paid by the parish police jury as required by Louisiana law, the district attorney's office is financially independent. Accordingly, the district attorney is a separate governmental 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 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (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 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 Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a 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.

Special District Attorney Asset Forfeiture Trust Fund

The Special District Attorney Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 40:2616(B) which requires that all monies collected from the sale of seized or forfeited assets be deposited into the fund. The district attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA-R.S. 40:2616 (B).

Bond Forfeiture Trust Fund

The Bond Forfeiture Trust Fund was established in compliance with revised statute 15:571.11. The District Attorney collects on a judgement of bond forfeiture and distributes the proceeds according to this statute. Thirty percent of all funds collected shall be disbursed to the district attorney's general fund, twenty-five percent of all funds collected shall be disbursed to the parish's criminal court fund, twenty-five percent shall be disbursed to the sheriff's general fund and the remaining twenty percent shall be disbursed to the Indigent Defender Program. All funds shall be disbursed to the parish where the bonds were posted.

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Commissions on fines and bond forfeitures are recorded in the year in which they are collected by the parish tax collector. As of December 31, 2003, receivable on commissions for fines and forfeitures amounted to \$ 14,494.

Reimbursements are recorded when the district attorney is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). These sources (uses) are recorded when the expenditure is incurred.

E. BUDGETS

The district attorney uses the following budget practices:

The budgets of the District Attorney of the Thirty-Sixth Judicial District, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually the district attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits. 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 or any other state of the United States, or under the laws of the United States. Under state law, the district

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

attorney may invest in United States bonds, or treasury notes. These are classified as investments if their original maturities exceed three months; however, if the original maturities are three months or less, they are classified as cash equivalents. Investments are stated at cost.

G. PREPAID ITEMS

Prepaid items if any, consist of insurance premiums paid in the current year on policies that have terms that extend into subsequent years.

H. FIXED ASSETS

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

I. COMPENSATED ABSENCES

The district attorney has the following policy relating to vacation and sick leave:

Employees of the district attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 30 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 2003 the district attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and State of Financial Accounting Standard (SFAS) 43.

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 does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers of the District Attorney of the Thirty-Sixty Judicial District are reported as operating transfers.

(2) CASH AND CASH EQUIVALENTS

At December 31, 2003, the District attorney has cash and cash equivalents totaling \$ 391,468 (book balances) as follows:

Demand deposits	\$ 3,425
Interest-bearing demand deposits	93,784
Time deposits	<u>294,259</u>
Total	<u>\$ 391,468</u>

The deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, the district attorney has \$ 397,038 in deposits (collected bank balances). These deposits are secured from risk by \$ 303,425 of federal deposit insurance and \$ 93,613 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 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.* State statutes relating to cash and cash equivalents are located at Note 1F., "Cash and Cash Equivalents."

(3) DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants, charges for services and commissions on fines and forfeitures. All amounts are expected to be collected within the next twelve months.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(4) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	January 1, 2003	Additions	Deductions	December 31, 2003
Improvements other than buildings	\$ 90,943	\$ -	\$ -	\$ 90,943
Equipment and furniture	250,495	-	-	250,495
Vehicle	21,987	-	-	21,987
Total	<u>\$ 363,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,425</u>

(5) PENSION PLAN

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, as a minimum, the amounts paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 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 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 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 of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The 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 the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

FUNDING POLICY

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.25 percent of annual covered payroll through June 30, 1998. After June 30, 1998 the District Attorney is not required to contribute to the system. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue 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. As provided by Louisiana Revised Statute 11:103, 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's contributions to the System for the years ending December 31, 2003, 2002, and 2001 were \$ -0-, \$ -0-, and \$ -0-, respectively equal to the required contributions for each year.

Substantially all other employees of the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan 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 employees of the district are members of Plan A.

All permanent 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 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with 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. Benefits are established or amended by state statute.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The 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 the Parochial Employees' Retirement System, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

FUNDING POLICY

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (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 contribution requirements of plan members and the district are established and may be amended by state statute. As provided by R.S. 11:103, 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's contributions to the System under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$ 8,088, \$ 8,990, and \$ 9,277, respectively, equal to the required contributions for each year.

(6) DEFERRED COMPENSATION PLAN

The district attorney offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, or \$20 per month, and contribute up to a maximum of 25% of taxable compensation, not to exceed \$ 8,000 per calendar year.

A special "catch-up" provision may be used to invest up to \$15,000 per year for the three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option (s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals at any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Fund, the remaining investments options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the options chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- Periodic payment
- Payments over your lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway, Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

(7) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the criminal court fund, the parish police jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The parish police jury pays certain salaries and employer contributions of secretarial personnel.

(8) DUE TO/FROM OTHER FUNDS

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 103	\$ 25
Asset Forfeiture Trust Fund	18	-
Worthless Check Fund	-	103
Bond Forfeiture Trust Fund	7	-
	<u>\$ 128</u>	<u>\$ 128</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

(9) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

For the year ended December 31, 2002, the District Attorney of the Thirty-Sixth Judicial District expended \$ 80,382 in reimbursement payments.

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

Reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

(10) EXPENDITURES/EXPENSES - ACTUAL AND BUDGET

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2003.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Fund:			
Title IV-D	<u>\$ 73,798</u>	<u>\$ 75,517</u>	<u>\$ (1,719)</u>

(11) ACCOUNTS PAYABLE

Accounts payable at December 21, 2003 are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Suppliers and vendors	<u>\$ 25,264</u>	<u>\$ 5,046</u>	<u>\$ 30,310</u>

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

To account for the receipt and use of proceeds from state and local sources for the locating and collecting of child support payments owed by absent parents to their family and children.

WORTHLESS CHECK FUND

To account for the receipt and use of funds collected as a result of enforcement of payment of worthless checks by individuals issuing them.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 2003

ASSETS	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 2003</u>
Cash	\$ 25,334	\$ 39,696	\$ 65,030
Due from other governmental units	22,868	-	22,868
Due from general fund	-	103	103
	<u>\$ 48,202</u>	<u>\$ 39,799</u>	<u>\$ 88,001</u>
 LIABILITIES AND FUND EQUITY			
<u>Liabilities</u>			
Accounts payable	\$ 2,161	\$ 2,885	\$ 5,046
Payroll taxes payable	1,550	-	1,550
	<u>\$ 3,711</u>	<u>\$ 2,885</u>	<u>\$ 6,596</u>
 <u>Fund Equity</u>			
Fund balances -			
unreserved-undesignated	\$ 44,491	\$ 36,914	\$ 81,405
	<u>\$ 48,202</u>	<u>\$ 39,799</u>	<u>\$ 88,001</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ending December 31, 2003

<u>REVENUES</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 2003</u>
Intergovernmental Revenue:			
State of Louisiana -			
reimbursement of operating cost	\$ 80,382	\$ -	\$ 80,382
Fees for worthless checks	-	36,143	36,143
Interest on investments	275	664	939
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 80,657	\$ 36,807	\$ 117,464
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 67,858	\$ -	\$ 67,858
Support enforcement	105	-	105
Legal and accounting	-	1,066	1,066
Insurance	1,847	3,252	5,099
Office supplies	241	20,326	20,567
Postage	-	2,949	2,949
Court cost	-	211	211
Criminal case expense	-	6	6
Repairs and maintenance	-	999	999
Utilities and telephone	-	10,405	10,405
Rent	4,500	-	4,500
Auto expense	-	2,476	2,476
Travel and conferences	721	494	1,215
Dues and subscriptions	245	6,889	7,134
Miscellaneous	-	287	287
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 75,517	\$ 49,360	\$ 124,877
	<hr/>	<hr/>	<hr/>

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ending December 31, 2003

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 2003</u>
Excess (deficiency) of revenues over expenditures	\$ 5,140	\$ (12,553)	\$ (7,413)
Other Financing Sources (Uses)			
Transfers out	\$ (10,000)	\$ -	\$ (10,000)
Transfers in	-	50	50
Total Other Financing Sources (Uses)	<u>\$ (10,000)</u>	<u>\$ 50</u>	<u>\$ (9,950)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (4,860)	\$ (12,503)	\$ (17,363)
Fund Balances, Beginning	<u>49,351</u>	<u>49,417</u>	<u>98,768</u>
Fund Balances, Ending	<u>\$ 44,491</u>	<u>\$ 36,914</u>	<u>\$ 81,405</u> (Concluded)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 2003

<u>REVENUES</u>	Title IV-D Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Intergovernmental Revenue:			
State of Louisiana -			
reimbursement of operating costs	\$ 80,382	\$ 80,382	\$ -
Fees for worthless checks	-	-	-
Interest on investments	175	275	100
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 80,557	\$ 80,657	\$ 100
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 60,220	\$ 67,858	\$ (7,638)
Support enforcement	-	105	(105)
Legal and accounting	-	-	-
Insurance	3,528	1,847	1,681
Office supplies	500	241	259
Postage	-	-	-
Court cost	-	-	-
Criminal case expense	-	-	-
Repairs and maintenance	-	-	-
Utilities and telephone	-	-	-
Rent	4,500	4,500	-
Auto expense	-	-	-
Travel and conferences	3,550	721	2,829
Dues and subscriptions	-	245	(245)
Miscellaneous	1,500	-	1,500
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 73,798	\$ 75,517	\$ (1,719)
	<hr/>	<hr/>	<hr/>

Worthless Check Fund			Totals 2003		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 80,382	\$ 80,382	\$ -
38,000	36,143	(1,857)	38,000	36,143	(1,857)
1,040	664	(376)	1,215	939	(276)
<u>\$ 39,040</u>	<u>\$ 36,807</u>	<u>\$ (2,233)</u>	<u>\$ 119,597</u>	<u>\$ 117,464</u>	<u>\$ (2,133)</u>
\$ -	\$ -	\$ -	\$ 60,220	\$ 67,858	\$ (7,638)
-	-	-	-	105	(105)
1,350	1,066	284	1,350	1,066	284
9,316	3,252	6,064	12,844	5,099	7,745
19,186	20,326	(1,140)	19,686	20,567	(881)
960	2,949	(1,989)	960	2,949	(1,989)
-	211	(211)	-	211	(211)
-	6	(6)	-	6	(6)
958	999	(41)	958	999	(41)
9,793	10,405	(612)	9,793	10,405	(612)
-	-	-	4,500	4,500	-
2,388	2,476	(88)	2,388	2,476	(88)
-	494	(494)	3,550	1,215	2,335
6,493	6,889	(396)	6,493	7,134	(641)
-	287	(287)	1,500	287	1,213
<u>\$ 50,444</u>	<u>\$ 49,360</u>	<u>\$ 1,084</u>	<u>\$ 124,242</u>	<u>\$ 124,877</u>	<u>\$ (635)</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 2003

	Title IV-D Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues over expenditures	\$ 6,759	\$ 5,140	\$ (1,619)
Other Financing Sources (Uses)			
Transfers out	\$ (10,000)	\$ (10,000)	\$ -
Transfer in	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (3,241)	\$ (4,860)	\$ (1,619)
Fund Balances, Beginning	<u>49,351</u>	<u>49,351</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 46,110</u>	<u>\$ 44,491</u>	<u>\$ (1,619)</u>

<u>Worthless Check Fund</u>			<u>Totals 2003</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ (11,404)	\$ (12,553)	\$ (1,149)	\$ (4,645)	\$ (7,413)	\$ (2,768)
\$ -	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ -
-	50	50	-	50	50
<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ (10,000)</u>	<u>\$ (9,950)</u>	<u>\$ 50</u>
\$ (11,404)	\$ (12,503)	\$ (1,099)	\$ (14,645)	\$ (17,363)	\$ (2,718)
49,417	49,417	-	98,768	98,768	-
<u>\$ 38,013</u>	<u>\$ 36,914</u>	<u>\$ (1,099)</u>	<u>\$ 84,123</u>	<u>\$ 81,405</u>	<u>\$ (2,718)</u>

FIDUCIARY FUND TYPE - AGENCY FUND

ASSET FORFEITURE TRUST FUND

To account for the receipt of proceeds from the sale of seized or forfeited contraband and the equitable distribution of these monies to the agencies involved.

BOND FORFEITURE TRUST FUND

To account for the receipt and disbursement of all bonds forfeited that were posted within the parish of Beauregard.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

FIDUCIARY FUND TYPE - AGENCY FUND
COMBINING BALANCE SHEET
December 31, 2003

ASSETS	Bond Forfeiture Trust Fund	Asset Forfeiture Trust Fund	Totals 2003
Cash	\$ 7	\$ 485	\$ 492
Total assets	\$ 7	\$ 485	\$ 492
LIABILITIES			
Due to general fund	\$ 7	\$ 18	\$ 25
Due to other agencies	-	467	467
Total liabilities	\$ 7	\$ 485	\$ 492

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
PARISH OF BEAUREGARD - STATE OF LOUISIANA

FIDUCIARY FUND TYPE - AGENCY FUND
COMBINING SCHEDULE OF CHANGES IN DEPOSIT BALANCES
For the Year Ended December 31, 2003

	Bond Forfeiture Trust Fund	Asset Forfeiture Trust Fund	Totals 2003
Balance, Beginning of Year	\$ 7	\$ 18	\$ 25
<u>Additions</u>			
Deposits:			
Confiscation sales and seizures	\$ -	\$ 4,623	\$ 4,623
Bond forfeitures	56,240	-	56,240
Total additions	\$ 56,240	\$ 4,623	\$ 60,863
Total cash available	\$ 56,247	\$ 4,641	\$ 60,888
<u>Reductions</u>			
Distributions to:			
Beauregard Parish Clerk of Court	\$ 150	\$ -	\$ 150
Louisiana District Attorney Association	-	29	29
Beauregard Parish Sheriff Department	14,023	859	14,882
Beauregard Parish Police Jury	14,022	573	14,595
District Attorney's general fund	16,827	555	17,382
City of DeRidder	-	859	859
Indigent Defender Board	11,218	-	11,218
Refunds	-	1,748	1,748
Total reductions	\$ 56,240	\$ 4,623	\$ 60,863
Balance, End of Year	\$ 7	\$ 18	\$ 25

John A. Windham, CPA

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA

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

The Honorable David W. Burton
District Attorney of the Thirty-Sixth Judicial District
Parish of Beauregard
State of Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana, as of and for the year ended December 31, 2003, and have issued my report thereon dated June 28, 2004. I conducted my 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 Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana's general purpose 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 those provisions was not an objective 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 the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana's internal control over financial

The Honorable David W. Burton
District Attorney of the Thirty-Sixth Judicial District
Parish of Beauregard
State of Louisiana

reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney of the Thirty-Sixth Judicial District, others within the organization, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties, although under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John L. Windham, CPA

DeRidder, Louisiana
June 28, 2004