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**DISTRICT ATTORNEY OF THE
TWELFTH JUDICIAL DISTRICT**
Academy Parish, Louisiana

Financial Report

Year Ended December 31, 1987

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

Release Date

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
 GENERAL PURPOSE FINANCIAL STATEMENTS	
(COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Comparative statement of revenues, expenditures and changes in fund balances - all governmental fund types	6
Statement of revenues, expenditures and changes in fund balances - budget (GRAP basis) and actual - all governmental fund types	8
NOTES TO FINANCIAL STATEMENTS	7-13
 SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS	
 General fund:	
Comparative balance sheet	17
Statement of revenues, expenditures and changes in fund balances	18
 Special revenue funds:	
Comparative balance sheet	20
Comparative statement of revenues, expenditures and changes in fund balances	21
Comparative statement of revenues, expenditures and changes in fund balances - budget (GRAP basis) and actual	22
 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	24-26

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Edris Knoll
District Attorney of the Twelfth Judicial District
Acadiane Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acadiane Parish, Louisiana, a component unit of the Acadiane Parish Police Jury, primary government, as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

In accordance with Government Auditing Standards, we have also issued a report dated June 29, 1998 on our consideration of the District Attorney of Twelfth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of

OFFICE OF
COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D.C. 20548

additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year ended December 31, 1994, in which another auditor expressed an unqualified opinion on the financial statements of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana.

Keller, Champagne, Sauer & Rainey, LLC
Certified Public Accountants

Monroe, Louisiana
June 23, 1995

GENERAL PURPOSE FINANCIAL STATEMENTS
[COMBINED STATEMENTS - OVERVIEW]

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
AMERICAN PORTLAND CEMENT

Consolidated Balance Sheet - All Fund Types and Accounts Group
December 31, 1955

	Governmental Fund Types		Factory Fund Type Agency Fund	Account Type Fund	Totals	
	General	Special			December 31, 1955	December 31, 1954
ASSETS						
Cash	\$152,856	\$21,298	\$ -	\$ -	\$174,154	\$157,560
Receivables:						
Accounts on Time and for Order	4,785	-	-	-	4,785	4,203
Order pending revenue owed from the auxiliary department of health and human resources	25,550	-	-	-	25,550	21,088
Internal Revenue Service - payroll taxes	-	24,251	-	-	24,251	25,954
Due from other Funds	88	-	-	-	88	-
Equipment	-	-	-	31,263	31,263	31,423
Library books	-	-	-	3,352	3,352	3,333
Total assets	\$183,279	\$45,549	\$ -	\$34,615	\$263,447	\$279,257
LIABILITIES and FUND EQUITY						
Liabilities:						
Due from other governmental units	\$ -	\$ -	\$ 24	\$ -	\$ 24	\$ 24
Accounts payable	-	978	-	-	978	1,180
Due to other funds	-	-	88	-	88	88
Total liabilities	-	978	24	-	1,080	1,292
Fund equity:						
Invested in general						
Fixed assets	-	-	-	40,495	40,495	36,860
Total resources - unreserved						
Total fund equity	<u>\$183,279</u>	<u>\$44,571</u>	<u>-</u>	<u>\$34,220</u>	<u>\$262,352</u>	<u>\$277,965</u>
Total liabilities and fund equity	\$183,279	\$45,549	\$ 24	\$34,615	\$263,447	\$279,257

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTH JUDICIAL DISTRICT
Acquiesce Parish, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
Year Ended December 31, 1997

	Special		Totals	
	General	Revenue	Governmental	Activity
	Fund	Funds	1997	1996
Revenues:				
Continued on 1998				
and Surpluses	\$ 28,437	\$ -	\$ 28,437	\$ 18,681
In lieu of taxes revenue	20,787	-	20,787	49,125
Fees for collection of worthless checks	-	147,574	147,574	28,481
Grant from U. S. Department of Health and Human Resources	-	179,045	179,045	148,189
Other	<u>20,158</u>	<u>803</u>	<u>21,061</u>	<u>28,658</u>
Total revenues	<u>171,289</u>	<u>327,422</u>	<u>511,242</u>	<u>384,134</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	188,481	188,481	381,142	293,065
Professional services	2,750	-	2,750	2,750
Association dues	7,879	-	7,879	6,834
Subscription payments	-	120,433	120,433	12,490
Repairs and maintenance	2,204	109	2,313	2,699
Convention and meetings	12,840	473	13,313	7,534
Travel/entertainment	168	2,986	3,154	-
Office supplies	188	83	271	477
Uniforms	1,248	-	1,248	-
Utilities	2,407	-	2,407	-
Capital outlay	<u>1,248</u>	<u>2,188</u>	<u>3,436</u>	<u>3,384</u>
Total expenditures	<u>211,216</u>	<u>314,271</u>	<u>499,481</u>	<u>368,135</u>
Excess (deficiency) of revenues over expenditures	<u>50,073</u>	<u>13,151</u>	<u>63,224</u>	<u>78,222</u>
Other financing sources (uses):				
Operating transfers in	-	28,368	28,368	-
Operating transfers out	<u>(28,368)</u>	<u>-</u>	<u>(28,368)</u>	<u>-</u>
Total other financing sources (uses)	<u>(28,368)</u>	<u>28,368</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	21,705	41,519	29,504	78,222
Fund balances, beginning of year	<u>218,478</u>	<u>24,148</u>	<u>242,626</u>	<u>93,188</u>
Fund balances, end of year	<u>\$236,183</u>	<u>\$ 66,667</u>	<u>\$302,850</u>	<u>\$171,410</u>

The accompanying notes are an integral part of this statement.

**ANNUAL REPORT OF THE GOVERNMENT ACCOUNTS OFFICE
 Louisiana**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget 2004-2005 and Actual - FY, Encumbrances, Fund Type
 Year ended December 31, 1997**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance + - Encumbrances	Budget	Actual	Variance + - Encumbrances
Revenues:						
Contributions on taxes and forfeitures	\$ 50,000	\$ 50,433	\$ 433	\$ -	\$ -	\$ -
Initial selling charges	25,000	25,919	919	-	-	-
Fee for collection of certificate charges (State, Parish, S. Department of Health and Local Businesses)	-	-	-	144,000	142,194	(1,806)
Other	11,000	20,133	9,133	171,000	179,500	8,500
	800	800	-	800	800	-
Total revenues	<u>106,000</u>	<u>117,285</u>	<u>11,285</u>	<u>396,000</u>	<u>422,494</u>	<u>26,494</u>
Expenditures:						
General government - (initials)						
Salaries and related benefits	100,000	99,554	446	100,000	99,400	600
Professional services	1,700	1,700	-	-	-	-
Equipment lease fees	1,000	1,000	-	-	-	-
Build and buy programs	-	-	-	100,000	99,650	350
Repairs and maintenance	5,000	2,500	2,500	500	700	(200)
Contracting and printing	10,000	11,800	1,800	1,000	870	130
Miscellaneous	100	200	100	500	1,100	(600)
Office supplies	1,000	100	900	1,000	60	940
Outcomes	1,000	1,000	-	-	-	-
Utilities	1,000	1,000	-	-	-	-
Capital outlay	1,000	1,000	-	1,000	1,000	-
Total expenditures	<u>130,000</u>	<u>133,954</u>	<u>(3,954)</u>	<u>398,500</u>	<u>403,370</u>	<u>(4,870)</u>
Surplus (deficiency) of revenues over expenditures	<u>(24,000)</u>	<u>(16,669)</u>	<u>(7,369)</u>	<u>(2,500)</u>	<u>(10,876)</u>	<u>(8,376)</u>
Other financing sources (uses)						
Operating transfers in	-	-	-	25,000	25,000	-
Operating transfers out	(25,000)	(25,000)	-	-	-	-
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Surplus of revenues and other sources over expenditures and other uses	<u>1,000</u>	<u>11,631</u>	<u>10,631</u>	<u>1,500</u>	<u>14,124</u>	<u>12,624</u>
Fund balances, beginning of year	<u>185,000</u>	<u>185,000</u>	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>
Fund balances, end of year	<u>186,000</u>	<u>196,631</u>	<u>10,631</u>	<u>32,500</u>	<u>45,124</u>	<u>12,624</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acquilles Parish, Louisiana

BOOK OF FINANCIAL STATEMENTS

(C) Summary of Significant Accounting Policies

As provided by Article V, Section 14 of the Louisiana Constitution of 1974, the District Attorney of the Twelfth Judicial District (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Acquilles Parish, Louisiana.

A. Basis of Presentation

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

B. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, or centers that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Acquilles Parish Police Jury, primary government (Police Jury). The District Attorney is financially dependent on the Police Jury since the Police Jury pays certain salaries and operating expenditures of the District Attorney.

The District Attorney of the Twelfth Judicial District is a part of the district court system of the State of Louisiana. However, the state retained that created District Attorneys also give District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over

DEPUTY ATTORNEY GENERAL OF THE THIRTEENTH JUDICIAL DISTRICT
Bourgeois Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

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 18:1791.11, which provides that twenty percent of the sums collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
Burgundy Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

Fiduciary Fund-

Agency Fund

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. The agency fund is used to account for assets that the District Attorney holds for others in an agency capacity.

D. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

E. 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

Commissions on Fines and Costs Forfeitures are recorded in the year earned. Incentive payments are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
Bossier Parish, Louisiana

Notes to Financial Statements (Continued)

Expenditures

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

F. Budget and Budgetary Accounting

The District Attorney of the Twelfth Judicial District prepares budgets for the General Fund and Special Revenue Funds. Formal budget integration within the accounting records is not employed as part of the accounting system. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and were awarded during the year by the District Attorney, if appropriate.

G. Commitments

encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. It is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

H. Unaccrued Salaries

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

I. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana and may invest in United States bonds, Treasury notes, or certificates.

J. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations, or changes in financial positions in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

K. Commercial Debt

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

(b) Cash

At December 31, 1987, the District Attorney had interest-bearing demand deposits (bank balances) totaling \$283,874. These 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 bank. These securities are held by a mutually acceptable third party financial institution in the District Attorney's name, however, the securities may be released only upon the written authorization of the District Attorney, which is the lowest credit risk as defined by the Governmental Accounting Standards Board. Deposit balances (bank balances) at December 31, 1987, are secured as follows:

Bank balances	\$183,390

Federal deposit insurance pledged securities	\$100,484
	--30,000
Total	\$283,390

(c) The following is a summary of revenues at December 31, 1987:

	General Fund	Special Revenues Funds	Total
Indian gaming revenue	\$25,350	\$ -	\$25,350
Interest revenue services - payroll taxes	48	-	48
Intergovernmental:			
State		24,282	24,282
Local	4,283	-	4,283
Totals	\$27,681	\$24,282	\$51,963
	*****	*****	*****

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

44) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings, equipment and vehicles) follows:

Balance, December 31, 1976	120,808
Additions	1,438
Deletions	-
Balance, December 31, 1977	440,499

45) Retirement Systems

The District Attorney participates in two cost-sharing multiple-employer, public employee retirement systems (PERS): Bienville Employees Retirement System of Louisiana and District Attorney's Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Bienville Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and secured by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Bienville Employees' Retirement System, P.O. Box 18439, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 2.0 percent of their annual covered salary and the District Attorney is required to contribute at the statutory rate of 3.50 percent of the annual covered payroll. The District Attorney's contributions to the system for the year ended December 31, 1977 was \$1,373 which was equal to the required contribution for the year. Participation in the system was effective July 1977.

B. District Attorney's Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and secured by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2109 Devester Street, New Orleans, Louisiana 70124.

CLERK OF COURSE ATTORNEY OF THE DISTRICTS JUDICIAL DISTRICT
Ivonne Marie, Louisiana

Notes to Financial Statements (Continued)

Plan members are not required to contribute a percentage of the annual covered payroll. The District Attorney contributed at the statutory rate of 2.5 percent from January 1, 1997 to June 30, 1999 and 2.25 percent from July 1, 1999 to December 31, 1999 of the annual covered payroll. The District Attorney's contributions to the system for the year ended December 31, 1997, 1998 and 1999 were \$1,008, \$2,183 and \$2,087, respectively, equal to the required contributions for each year.

(6) Litigation

At December 31, 1999, there is no litigation pending against the District Attorney.

(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 funds of the original court. The Ivonne Marie 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 Avoyelles Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

SUPPLEMENTAL INFORMATION

INDEXES OF INDIVIDUAL FINES

GENERAL FUND

TO ACCOUNT FOR REVENUES TRADITIONALLY ASSOCIATED WITH GOVERNMENTS WHICH ARE NOT REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Bogalusa Parish, Louisiana
 General Fund

Comparative Balance Sheet
 December 31, 1977 and 1978

	<u>1977</u>	<u>1978</u>
ASSETS		
Cash	\$110,360	\$118,328
Receivables:		
commissions on fines and forfeitures	6,261	6,261
Indian gaming revenues	25,350	15,650
Internal revenue service - payroll taxes	00	-
Due from other funds	<u>00</u>	<u>00</u>
Total assets	\$141,971	\$138,478
	*****	*****
LIABILITIES AND FUND EQUITY		
Liabilities	\$ -	\$ -
Fund balances:		
Fund balances - unreserved, undesignated	<u>141,971</u>	<u>138,478</u>
Total liabilities and fund equity	\$141,971	\$138,478
	*****	*****

DISTRICT ATTORNEY OF THE THIRTEEN JUDICIAL DISTRICT
Acadiana Parish, Louisiana
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (GPAP Basis)
Year Ended December 31, 1997
With Comparative Actual Amounts for the Year Ended November 30, 1997

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Commissions on fines and forfeitures				
	\$ 88,000	\$ 88,437	\$ 437	\$ 79,066
	88,000	88,437	437	88,036
Indian gaming revenues	—	—	—	—
Other revenues	—	—	—	—
Total revenues	<u>156,000</u>	<u>176,874</u>	<u>20,874</u>	<u>267,102</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits				
	104,000	104,461	461	99,597
Professional services	2,750	2,750	—	—
Association dues	7,000	7,378	378	6,834
Repairs and maintenance	3,800	3,824	24	3,708
Convention and message	12,000	12,848	848	6,438
Miscellaneous	200	200	—	—
Office supplies	1,000	184	816	473
Uniforms	1,000	1,000	—	—
Utilities	1,000	1,007	7	—
Capital outlay	<u>—</u>	<u>—</u>	<u>—</u>	<u>800</u>
Total expenditures	<u>134,800</u>	<u>139,874</u>	<u>5,074</u>	<u>73,874</u>
Excess of revenues over expenditures				
	<u>21,200</u>	<u>37,000</u>	<u>15,800</u>	<u>19,228</u>
Other financing (uses):				
Operating transfers out				
	<u>(18,800)</u>	<u>(18,800)</u>	<u>—</u>	<u>—</u>
Total other financing uses	<u>(18,800)</u>	<u>(18,800)</u>	<u>—</u>	<u>—</u>
Excess of revenues and other financing over expenditures and other uses				
	3,400	18,200	14,800	19,228
Fund balance, beginning	<u>118,475</u>	<u>128,673</u>	<u>10,198</u>	<u>88,408</u>
Fund balance, ending	<u>\$144,775</u>	<u>\$146,873</u>	<u>\$2,098</u>	<u>\$107,636</u>

SPECIAL REVENUE FUNDS

Child Support Fund - Monies received in this fund consist of incentive payments from the Louisiana Department of Health and Human Resources. The costs of enforcing child support obligations are accounted for in this fund.

Worthless Check Collections Fee Fund - Monies received in this fund consist of fees collected in accordance with Louisiana Revised Statute 14:113, 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 expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

**FINANCIAL STATEMENT OF THE EMBURY JUDICIAL DISTRICT
Special Revenue Funds**

Combining Balance Sheet
December 31, 1997

	<u>Title</u> <u>18-0</u>	Non-News Class Collection <u>---,000</u>	<u>Totals</u>
ASSETS			
Cash	\$ -	\$21,896	\$21,896
Receivables:			
Grant from the Louisiana Department of Health and Human Resources	<u>24,251</u>	---	<u>24,251</u>
Total assets	24,251	21,896	46,147
	-----	-----	-----
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 918	\$ -	\$ 918
Fund balance:			
Unreserved, undesignated	<u>23,333</u>	<u>21,896</u>	<u>45,229</u>
Total liabilities and fund balance	24,251	21,896	46,147
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DISTRICT ATTORNEY OF THE PHILIPPINE JUDICIAL DISTRICT
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES
and Changes in Fund Balances
Year Ended December 31, 1997

	Workless Check		TOTALS	
	Vails Paid	Collection Fee	1997	1996
Revenues:				
Fees for collection of workless checks	4	\$147,554	\$147,554	\$ 21,681
U.S. Department of Health and Human resources grants	170,645	-	170,645	168,389
Other	<u>228</u>	<u>187</u>	<u>415</u>	<u>483</u>
Total revenues	<u>174,877</u>	<u>148,741</u>	<u>323,618</u>	<u>350,553</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	173,081	7,400	180,481	173,038
Professional services	-	-	-	2,150
Expenditures payable	-	159,450	159,450	21,490
Repairs and maintenance	751	-	751	-
Convention and meetings	473	-	473	808
Miscellaneous	127	2,488	2,615	-
Office supplies	69	-	69	-
Capital outlay	<u>2,388</u>	<u>-</u>	<u>2,388</u>	<u>2,888</u>
Total expenditures	<u>179,889</u>	<u>161,838</u>	<u>341,727</u>	<u>350,562</u>
Excess (deficiency) of revenues over expenditures	<u>(5,012)</u>	<u>8,903</u>	<u>3,891</u>	<u>2,187</u>
Other financing sources (uses):				
Operating transfers in	<u>25,389</u>	<u>-</u>	<u>25,389</u>	<u>-</u>
Total other financing sources (uses)	<u>25,389</u>	<u>-</u>	<u>25,389</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	0,507	7,924	18,321	2,187
Fund balances, beginning	<u>28,585</u>	<u>23,482</u>	<u>52,067</u>	<u>28,585</u>
Fund balances, ending	\$ 29,092	\$ 31,406	\$ 60,498	\$ 30,772

01/01/07 - 01/01/08 DE 100,000,000,000,000,000
 General - Income - Total

Reconciling Treatment of Revenue, Expenditures, and Changes in Fund Balances -
 Budget (Total Fund) and Actual
 Year Ended December 31, 2007

	Total FTE		Revenue		Expenditures		Reconciliation		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Revenue - Expenditures	Revenue - Expenditures	Actual	Budget
Revenue:										
Fee for collection of services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	17,000	17,000	(80)	(80)	-	-	-	-	16,920	16,920
State - Department of Health and Senior Services Grant	20	20	50	50	-	-	-	-	70	70
Other revenue	17,020	17,020	(30)	(30)	-	-	-	-	16,990	16,990
Expenditures:										
Salaries	14,000	14,000	15,000	15,000	-	-	-	-	14,000	14,000
Travel	500	500	500	500	-	-	-	-	500	500
Supplies	100	100	100	100	-	-	-	-	100	100
Contractual services	100	100	100	100	-	-	-	-	100	100
Professional fees	100	100	100	100	-	-	-	-	100	100
Capital assets	100	100	100	100	-	-	-	-	100	100
Total expenditures	15,800	15,800	16,800	16,800	-	-	-	-	15,800	15,800
Revenue (deficiency) of revenues over expenditures	1,220	1,220	1,120	1,120	-	-	-	-	1,120	1,120
Other (funding) sources (uses):										
Operating transfers in	20,000	20,000	1,000	1,000	-	-	-	-	19,000	19,000
Total other (funding) sources (uses)	20,000	20,000	1,000	1,000	-	-	-	-	19,000	19,000
Revenue (deficiency) of revenues and other sources over reported funds and other uses	2,220	2,220	2,120	2,120	0	0	0	0	2,120	2,120
Fund balances, beginning	\$ 20,000	\$ 20,000	\$ 22,120	\$ 22,120						
Fund balances, ending	\$ 22,220	\$ 22,220	\$ 22,120	\$ 22,120	\$ 24,240	\$ 24,240				

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
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Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

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The Honorable Edith Kroll
District Attorney of the Twelfth Judicial District
Acadian Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 20, 2008. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twelfth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control

company 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney of the Twelfth Judicial District, Louisiana. However, this report is a matter of public record and its distribution is not limited.

Keller, Champagne, Slawn & Rainey, LLC
Certified Public Accountants

Marksville, Louisiana
June 21, 2022