

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 2006

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 8/15/07

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 2006

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INDEPENDENT AUDITOR'S REPORT

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
P.O. Box 1389
Tallulah, LA 71284

I have audited the accompanying financial statements, the governmental activities, and the major fund of the District Attorney of the Sixth Judicial District as of December 31, 2006 as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Sixth Judicial District. My responsibility is to express an opinion on these 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic 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, 2006, and the changes for the year ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and other required supplementary information on pages 4 through 8 and 28 & 29 respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards, I have also issued my report dated June 15, 2007 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 Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

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My audit was conducted for the purpose of forming an opinion on the basic 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 basic financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Tallulah, Louisiana
June 15, 2007

A handwritten signature in cursive script, appearing to read "David R. Roubert".

REQUIRED SUPPLEMENTARY INFORMATION

PART I

Management's Discussion and Analysis December 31, 2006

Our discussion and analysis of the District Attorney of the Sixth Judicial District's financial performance provides an overview of the District Attorney's financial activities for the fiscal year which ended December 31, 2006. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Financial Highlights

The District Attorney's total net assets increased by \$101,807 over the course of this year's operations. Most of this increase was in cash and investments.

During the year the District Attorney's program revenues were \$477,581. This is an increase of \$33,065 when compared to 2005. Total revenue for 2006 was \$814,111. This is an increase of \$17,064 when compared to 2005.

During the year ended December 31, 2006, the District Attorney had total expenditures of \$727,941. This is an increase of \$18,589 when compared to 2005.

Overview of the Financial Statements

This Management's Discussion and Analysis document introduces the District Attorney's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and illustrate a longer-term view of the District Attorney's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District Attorney's finances, in a manner similar to a private-sector business. The government-wide financial statements provide short-term and long-term information about the District Attorney's financial statements as a whole.

The District Attorney's government-wide financial statements include a Statement of Net Assets (page 10) and Statement of Activities (page 11), which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the Statement of Net Assets is to report all of the assets held and liabilities owed by the District Attorney using the full accrual basis of accounting. The District Attorney reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred.

The difference between the District Attorney's total assets and total liabilities is reported as net assets and this difference is similar to the total owner's equity presented by a commercial enterprise. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating.

The purpose of the Statement of Activities is to present the revenues and expenses of the District Attorney. Again, the items presented on the Statement of Activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the District Attorney. Thus, revenues are reported even though they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. All of the funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District Attorney adopts an annual appropriated budget for the general fund and the special revenue fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the District Attorney's programs, Fiduciary funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District Attorney's performance.

REPORTING ON THE DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT AS A WHOLE

The following table reflects the condensed Statement of Net Assets:

CONDENSED STATEMENT OF NET ASSETS
Years Ended December 31, 2006 and 2005

	2006	2005
Assets		
Current and other assets	\$ 612,998	\$ 525,056
Capital assets, net of accumulated depreciation	56,827	56,466
Total Assets	669,825	581,522
Liabilities		
Current and other liabilities	20,011	33,515
Net Assets		
Invested in capital assets, net of related debt	56,827	56,466
Unrestricted	592,987	491,541
Total Net Assets	\$ 649,814	\$ 548,007

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the District Attorney of the Sixth Judicial District, assets exceed liabilities at the close of the fiscal year, by \$649,814 in 2006 and \$548,007 in 2005. Of these amounts \$56,827, or 8.75%, and \$56,466, or 10.3% of the total net assets, represent the investment of the District Attorney in capital assets net of related debt. Net assets of \$592,987 for 2006, and \$491,541 for 2005, which are technically unrestricted, need to be viewed in light of information in the fund financial statements.

Management's Discussion and Analysis
Page Four

The following table reflects the condensed Statement of Activities:

CONDENSED STATEMENT OF ACTIVITIES
Years Ended December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Revenues		
Commissions of fines and forfeitures	\$ 477,581	\$ 444,516
Intergovernmental	298,473	317,477
Interest and other income	38,057	35,054
Total Revenues	<u>814,111</u>	<u>797,047</u>
Expenses		
Salaries and benefits	530,435	535,042
Office materials and supplies	89,092	101,439
Other	92,777	88,843
Total Expenses	<u>712,304</u>	<u>725,324</u>
Change in Net Assets	101,807	71,723
Net Assets-beginning	548,007	476,284
Net Assets-ending	<u>\$ 649,814</u>	<u>\$ 548,007</u>

As reported in the Statement of Activities, the cost of governmental activities for 2006 and 2005 was \$712,304 and \$725,324 .

Financial Analysis of the Government's Funds

As noted earlier, the District Attorney uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of December 31, 2006, combined governmental fund balances of \$588,005 showed an increase of \$96,464 over the December 31, 2005 balance.

Budgetary Highlights

Revenues and expenditures of all funds were close to the original budgeted amounts and therefore, no amendments were made during the current year.

Economic Factors and Next Year's Budgets

The District Attorney considered many factors when setting the 2007 budget.

Revenues and expenditures of the District Attorney's funds are expected to remain fairly consistent with the 2006 fiscal year.

Capital Assets and Debt Administration

Capital assets. The District Attorney's investment in capital assets for its governmental activities as of December 31, 2006, amounts to \$56,827 (net of accumulated depreciation). This investment includes furniture, equipment, and automobiles. The increase in capital assets for the year was \$361.

Long-term debt. The District Attorney has no debt outstanding.

Requests for information

This financial report is designed to provide a general overview of the District Attorney of the Sixth Judicial District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Attorney of the Sixth Judicial District, P.O. Box 1389, Tallulah, LA 71284.

BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
STATEMENT OF NET ASSETS
DECEMBER 31, 2006

Assets

Cash and cash equivalents	\$	401,672
Receivables		74,606
Investments		136,720
Capital assets- net of accumulated depreciation		<u>56,827</u>
Total Assets	\$	<u><u>669,825</u></u>

Liabilities and Net Assets

Liabilities

Accounts payable		4,215
Withheld and accrued payroll taxes		<u>15,796</u>
Total Liabilities		<u>20,011</u>

Net Assets

Invested in capital assets		56,827
Unrestricted		<u>592,987</u>
Total Net Assets	\$	<u><u>649,814</u></u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
STATEMENT OF ACTIVITIES
DECEMBER 31, 2006

Expense**Judicial:**

Salaries and related benefits	\$ 530,435
Travel	21,484
Office materials and supplies	89,092
Auto expense	23,995
Contracted services	11,125
Other expenditures	14,316
Depreciation	21,857
Total Program Expenditures	<u>712,304</u>

Revenues**Program revenues:**

Commission of fines and forfeitures	<u>477,581</u>
Net Program Expenses	<u>(234,723)</u>

General Revenue:

Intergovernmental	298,473
Use of money & property	16,479
Gain on sale of equipment	8,224
Other	13,354
Total General Revenues	<u>336,530</u>

Change in Net Assets	101,807
Net Assets - Beginning of year	<u>548,007</u>
Net Assets - End of Year	<u>\$ 649,814</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2006

	General Fund	Special Revenue Funds	Total Governmental Funds
Assets			
Cash	\$ 329,886	\$ 71,786	\$ 401,672
Investments, at cost	102,269	34,451	136,720
Receivables	50,288	19,336	69,624
Total Assets	<u>482,443</u>	<u>125,573</u>	<u>608,016</u>
Liabilities and Fund Equity			
Liabilities:			
Accounts payable	2,323	1,892	4,215
Accrued and withheld payroll taxes	11,854	3,942	15,796
Total Liabilities	<u>14,177</u>	<u>5,834</u>	<u>20,011</u>
Fund Equity			
Fund balance-unreserved-undesignated	<u>468,266</u>	<u>119,739</u>	<u>588,005</u>
Total Liabilities and Fund equity	<u>\$ 482,443</u>	<u>\$ 125,573</u>	<u>\$ 608,016</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
 STATE OF LOUISIANA
 PARISHES OF EAST CARROLL, MADISON, AND TENSAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
 STATEMENT OF NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2006

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balances, Total Government Funds (Exhibit C)	\$ 588,005
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	56,827
Receivables collected more than 60 days after the close of the accounting period are not recorded on the fund financial statements but they are included on the Statement of Net Assets.	<u>4,982</u>
Net Assets of Governmental Activities (Exhibit A)	<u>\$ 649,814</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	General Fund	Special Revenue Fund	Total Governmental Funds
Revenues			
Commission of fines & forfeitures	\$ 477,581	\$ -	\$ 477,581
Intergovernmental	37,957	255,534	293,491
Other revenues	36,854	-	36,854
Use of money & property - interest income	12,603	3,876	16,479
Total Revenues	564,995	259,410	824,405
Expenditures			
General government - current:			
Salaries & related benefits	277,103	253,332	530,435
Travel	19,147	2,337	21,484
Material and supplies:			
Office	62,636	26,456	89,092
Automobile	23,995	-	23,995
Contracted services	3,800	7,325	11,125
Other expenditures	14,316	-	14,316
Capital outlay	37,494	-	37,494
Total Expenditures	438,491	289,450	727,941
Excess (Deficiency) of Revenues Over Expenditures	126,504	(30,040)	96,464
Other Financing Sources (Uses)			
Operating transfers in	4,152	10,000	14,152
Operating transfers out	-	(14,152)	(14,152)
Total	4,152	(4,152)	-
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	130,656	(34,192)	96,464
Fund Balance - Beginning of year	337,610	153,931	491,541
Fund Balance - End of year	\$ 468,266	\$ 119,739	\$ 588,005

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total Governmental Funds, (Exhibit E)	\$ 96,464
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	15,637
Governmental funds report the sale of assets as revenues. However, in the Statement of Activities only the net profit (proceeds less book value) is reported as income. This is the books value of assets sold.	(15,276)
Governmental funds do not report funds received more than 60 days after the end of the year as revenues in the current year, but the Statement of Activities reports all receivables regardless of when collected. This is the amount of receivables collected more than 60 days after the year end.	<u>4,982</u>
Change in Net Assets of Governmental Activities, (Exhibit B)	<u>\$ 101,807</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2006

Assets	
Cash	<u>\$ 13,159</u>
Liabilities	<u>NONE</u>
Net assets - Held in Trust for Other	<u>\$ 13,159</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Asset Forfeiture Fund</u>
Additions	
Deposits of seized assets	NONE
Deductions	
Disbursement under court order	<u>11,794</u>
Change in Net Assets	(11,794)
Net Assets - Beginning of year	<u>24,953</u>
Net Assets - End of year	<u>\$ 13,159</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

Introduction

As provided in 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. The judicial district encompasses the parishes of East Carroll, Madison and Tensas.

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

This District Attorney used 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.

D. Basic Financial Statements - Government-wide Statements

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the District Attorney are classified as governmental.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Basic Financial Statements - Government-wide Statements (cont.)

The District Attorney reports the following major governmental funds:

General Fund:

The General Fund is the District Attorney's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provided that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures to his office.

The Worthless Check Collection Fee General Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, 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.

PTI Program:

The Pre-Trial Intervention Program accounts for the collection of a fee paid by first time offenders, and expenses paid for the administration of this program by employees of the District Attorney's office.

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.

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts: invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets. The District Attorney first uses restricted resources to finance qualifying activities.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Basic Financial Statements - Government-wide Statements (cont.)

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

E. Basic Financial Statements - Fund Financial Statements

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The District Attorney's current operations require the use of only governmental funds. The governmental fund types used by the District Attorney are described as follows:

General Fund Type

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 expenditures of his office.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the District Attorney's office.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Basic Financial Statements - Fund Financial Statements (cont.)

Fiduciary Fund Type - Asset Forfeiture Fund

The Asset Forfeiture Fund is used as a depository for seized assets awaiting court orders as to how they are to be disbursed.

F. 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 bond forfeitures are recorded in the year they are collected by the tax collectors. Grants are recorded when the District Attorney is entitled to the funds. 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 transactions are recorded when the funds are received or expended.

G. 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.

H. Encumbrances

The District Attorney does not use encumbrance accounting.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

I. Cash and Cash Equivalents

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.

J. Investments

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.

K. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500.00 or more for capitalizing capital assets. All assets are valued at historical cost.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture, fixtures, and office equipment	5-15 years
Vehicles	5 years

L. Compensated Absences

The District Attorney allows two weeks per year in paid vacation and sick leave; however, this leave does not accrue. Since this leave policy does not provide for the accumulation and vesting of leave, no liability has been recorded in the financial statements.

M. Estimates

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

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 2006, the District Attorney has cash and cash equivalent totaling \$401,672, as follows:

Demand deposits	\$ 2,003
Interest bearing demand deposits	399,669
Total	\$ 401,672

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 acceptable to both parties.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 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.

As of December 31, 2006, the book balance of the District Attorney's deposit was \$401,672 and the bank balance was \$430,216. Of the bank balance, \$100,000 was covered by federal depository insurance, and \$330,216 by pledged securities.

NOTE 3 - INVESTMENTS

At December 31, 2006, the District Attorney had investments totaling \$136,720, all of which were in certificate of deposits, \$134,451 was secured from risk by Federal deposit insurance and \$2,269 by pledged securities.

	Carrying Amount	Market Value
Tensas State Bank Certificate of Deposit	\$ 102,269	\$ 102,269
Guaranty Bank & Trust Certificate of Deposit	34,451	34,451
Total	\$ 136,720	\$ 136,720

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 2006.

Class of Receivable	General Fund	Special Revenue	Total
Accounts-commission and forfeitures	\$ 37,482	\$ -	\$ 37,482
Intergovernmental	12,806	19,336	32,142
Total governmental funds statement	\$ 50,288	\$ 19,336	69,624
Accounts collected more than 60 days after year end			4,982
Total Receivables - Net Assets Statement			\$ 74,606

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARSHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 5 - CAPITAL ASSETS

Capital Assets and depreciation activity as of and for the year ended December 31, 2006 is as follows:

<u>Government Activities</u>	<u>Balance January 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2006</u>
Special 12% Fund	\$ 362,242	\$ 37,494	(39,260)	\$ 360,476
Adolescent Diversion Fund	3,055	-	-	3,055
PTI Program	2,462	-	-	2,462
Non-Support Special Fund	29,203	-	-	29,203
Total	<u>396,962</u>	<u>37,494</u>	<u>(39,260)</u>	<u>395,196</u>
Less Accumulated Depreciation	<u>(340,496)</u>	<u>(21,857)</u>	<u>23,984</u>	<u>(338,369)</u>
Capital Assets - Net	<u>\$ 56,466</u>	<u>\$ 15,637</u>	<u>(15,276)</u>	<u>\$ 56,827</u>

All of the District Attorney's capital assets consisted of office furniture, fixtures, equipment, and automobiles.

NOTE 6 - PENSION PLAN

The District Attorney participates in two cost-sharing multiple employer, statewide retirement systems 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:

	<u>Employer</u>	<u>Employee</u>
Parochial Employees Retirement System	12.75%	9.50%
District Attorney's Retirement System	3.50%	7.00%

In addition to the contributions shown above, each system 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 OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARSHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 6 - PENSION PLAN (cont.)

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 are eligible to participate in this system.

The District Attorney's 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 the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-5, 7651, or by calling (225) 947-5551.

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 district plans, Plan A, and Plan B, with separate assets and benefit provisions. All employee members participate in Plan A.

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 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

NOTE 7 - 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 8 - FEDERAL FINANCIAL TRANSACTIONS

The District Attorney participated 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 reimbursements of expenditures from the Louisiana Department of Social Services. For the year ended December 31, 2006, the District Attorney of the Sixth Judicial District expended \$239,377 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.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE 8 - FEDERAL FINANCIAL TRANSACTIONS (cont.)

These 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.

REQUIRED SUPPLEMENTAL INFORMATION

PART II

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
 STATE OF LOUISIANA
 PARISHES OF EAST CARROLL, MADISON, AND TENSAS
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Budget Amount	Actual	Favorable (Unfavorable) Variance
Revenues			
Commission of fines & forfeitures	\$ 471,600	\$ 477,581	\$ 5,981
Intergovernmental	53,500	37,957	(15,543)
Other revenues	16,000	36,854	20,854
Use of money & property - interest income	2,000	12,603	10,603
Total Revenues	<u>543,100</u>	<u>564,995</u>	<u>21,895</u>
Expenditures			
General government - current:			
Salaries & related benefits	311,000	277,103	33,897
Travel	25,000	19,147	5,853
Material & supplies:			
Office	69,000	62,636	6,364
Automobile	30,000	23,995	6,005
Contracted services	5,000	3,800	1,200
Other expenditures	65,000	14,316	50,684
Capital outlay	25,000	37,494	(12,494)
Total Expenditures	<u>530,000</u>	<u>436,491</u>	<u>91,509</u>
Excess (Deficiency) of Revenues over Expenditures	<u>13,100</u>	<u>126,504</u>	<u>113,404</u>
Other Financing Sources (Uses)			
Operating transfers in	-	4,152	4,152
Operating transfers out	-	-	-
Total	<u>-</u>	<u>4,152</u>	<u>4,152</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	13,100	130,656	117,556
Fund Balance - Beginning	<u>337,610</u>	<u>337,610</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 350,710</u>	<u>\$ 468,266</u>	<u>\$ 117,556</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2006

	Original Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Intergovernmental	\$ 263,621	\$ 255,534	\$ (8,087)
Use of money & property - interest income	3,000	3,876	876
Total Revenues	<u>266,621</u>	<u>259,410</u>	<u>(7,211)</u>
Expenditures			
General government - judicial:			
Salaries & related benefits	251,845	253,332	(1,487)
Travel	4,800	2,337	2,463
Material & supplies:			
Office	25,060	26,456	(1,396)
Contracted services	2,750	7,326	(4,575)
Other	3,916	-	3,916
Total Expenditures	<u>288,371</u>	<u>289,450</u>	<u>(1,079)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,750)</u>	<u>(30,040)</u>	<u>(8,290)</u>
Other Financing Sources (Uses)			
Operating transfers in	10,000	10,000	-
Operating transfers out	(10,000)	(14,152)	(4,152)
Total	<u>-</u>	<u>(4,152)</u>	<u>(4,152)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(21,750)</u>	<u>(34,192)</u>	<u>(12,442)</u>
Fund Balance - Beginning	<u>153,931</u>	<u>153,931</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 132,181</u>	<u>\$ 119,739</u>	<u>\$ (12,442)</u>

OTHER SUPPLEMENTAL INFORMATION

PART III

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2006

	Special 12% Fund	Hot Check Section	PTI Program	Total
Assets				
Cash	\$ 244,995	\$ 3,277	\$ 81,614	\$ 329,886
Receivables	46,033	-	4,255	50,288
Investments	102,269	-	-	102,269
Total Assets	393,297	3,277	85,869	482,443
Liabilities				
Accounts payable	2,129	-	194	2,323
Accrued and withheld payroll taxes	6,816	76	4,962	11,854
Total Liabilities	8,945	76	5,156	14,177
Fund Equity				
Fund balance - unreserved - undesignated	384,352	3,201	80,713	468,266
Total Liabilities and Fund Equity	\$ 393,297	\$ 3,277	\$ 85,869	\$ 482,443

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006

	Special 12% Fund	Hot Check Section	PTI Program	Total
Revenues				
Commissions of fines & forfeitures	\$ 319,130	-	\$ 158,451	\$ 477,581
Intergovernmental	37,957	-	-	37,957
Other revenues	25,693	11,161	-	36,854
Use of money - interest income	10,475	44	2,084	12,603
Total revenues	<u>393,255</u>	<u>11,205</u>	<u>160,535</u>	<u>564,995</u>
Expenditures				
General government - judicial:				
Salaries & related benefits	138,614	11,179	127,310	277,103
Travel	19,147	-	-	19,147
Material and supplies:				
Office	62,636	-	-	62,636
Automobile	23,995	-	-	23,995
Contracted services	3,800	-	-	3,800
Other expenditures	14,316	-	-	14,316
Capital expenditures	37,494	-	-	37,494
Total expenditures	<u>300,002</u>	<u>11,179</u>	<u>127,310</u>	<u>438,491</u>
Excess of Revenue Over Expenditures	<u>93,253</u>	<u>26</u>	<u>33,225</u>	<u>126,504</u>
Other Financing Sources (Uses)				
Operating transfers in	4,152	-	-	4,152
Operating transfers out	-	-	-	-
Total	<u>4,152</u>	<u>-</u>	<u>-</u>	<u>4,152</u>
Excess of Revenues and Other Sources Over Expenditures and Over Uses	97,405	26	33,225	130,656
Fund Balance - Beginning	<u>286,947</u>	<u>3,175</u>	<u>47,488</u>	<u>337,610</u>
Fund Balance - Ending	<u>\$ 384,352</u>	<u>\$ 3,201</u>	<u>\$ 80,713</u>	<u>\$ 468,266</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2006

	Non- Support <u>Unit</u>	Non- Support <u>Special</u>	Adolescent Diversion <u>Program</u>	Victim <u>Assistance</u>	<u>Total</u>
Assets					
Cash	\$ 25,462	\$ 46,324	\$ -	\$ -	\$ 71,786
Investments, at cost	-	34,451	-	-	34,451
Receivables	19,336	-	-	-	19,336
Total Assets	44,798	80,775	-	-	125,573
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	1,892	-	-	-	1,892
Withheld & accrued payroll taxes	3,942	-	-	-	3,942
Total Liabilities	5,834	-	-	-	5,834
Fund Equity:					
Fund balance-unreserved -undesignated	38,964	80,775	-	-	119,739
Total Liabilities & Fund Equity	\$ 44,798	\$ 80,775	\$ -	\$ -	\$ 125,573

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2006

	Non- Support Unit	Non- Support Special	Adolescent Diversion Program	Victim Assistance	Total
Revenues					
Intergovernmental	\$ 230,207	\$ -	\$ 327	\$ 25,000	\$ 255,534
Uses of money and property-interest income	804	3,059	13	-	3,876
Total revenues	<u>231,011</u>	<u>3,059</u>	<u>340</u>	<u>25,000</u>	<u>259,410</u>
Expenditures					
General governmental - judicial:					
Salaries & related benefits	206,106	22,226	-	25,000	253,332
Travel	2,337	-	-	-	2,337
Materials & supplies:					
Office	26,359	97	-	-	26,456
Contracted services	4,575	2,750	-	-	7,325
Total expenditures	<u>239,377</u>	<u>25,073</u>	<u>-</u>	<u>25,000</u>	<u>289,450</u>
Excess (Deficiency) of Revenue over Expenditures	<u>(8,366)</u>	<u>(22,014)</u>	<u>340</u>	<u>-</u>	<u>(30,040)</u>
Other Financing Sources (Uses)					
Operating transfers in	10,000	-	-	-	10,000
Operating transfers out	-	(10,000)	(4,152)	-	(14,152)
Total	<u>10,000</u>	<u>(10,000)</u>	<u>(4,152)</u>	<u>-</u>	<u>(4,152)</u>
Excess (Deficiency) of Revenue and Other Sources over Expenditures and Other Uses	1,634	(32,014)	(3,812)	-	(34,192)
Fund Balance - Beginning	<u>37,330</u>	<u>112,789</u>	<u>3,812</u>	<u>-</u>	<u>153,931</u>
Fund Balance - Ending	<u>\$ 38,964</u>	<u>\$ 80,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,739</u>

OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2006

A. SUMMARY OF AUDIT REPORTS

1. The auditor's reports express an unqualified opinion on the financial statements of the District Attorney of the Sixth Judicial District.
2. There were no reportable conditions noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Sixth Judicial District were disclosed during the audit.

B. FINANCIAL STATEMENTS AUDIT

No findings.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON, AND TENSAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2006

There were ne prior audit findings and no management letter comments.

David Q. Richardson

Certified Public Accountant

Post Office Box 891

Tallulah, LA 71284

(318) 574-0514

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

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
P. O. Box 1389
Tallulah, LA 71284

I have audited the financial statements of the District Attorney of the Sixth Judicial District as of and for the year ended December 31, 2006, and have issued my report thereon dated June 15, 2007. 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Sixth Judicial District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Sixth Judicial District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District Attorney of the Sixth Judicial District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney of the Sixth Judicial District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney of the Sixth Judicial District's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney of the Sixth Judicial District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney of the Sixth Judicial District's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Page Two

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

Compliance and Other Matters

As part of obtaining reasonable assurances 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 agreements, 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 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.

This report is intended solely for the information and use of management, and Federal and State agencies and is not intended to be and should not be used by anyone other than these specified parties.

Tallulah, Louisiana
June 15, 2007

A handwritten signature in cursive script, appearing to read "David Paul".