

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON, AND TENSAS  
ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 2004

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 7-13-05

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
DECEMBER 31, 2004

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**David Q. Richardson**  
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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, 2004 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, 2004, and the changes for the year ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, the District Attorney has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis--for State and Local Governments*, as of December 31, 2004.

The Management's Discussion and Analysis and other required supplementary information on pages 4 through 7 and 27 & 28 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, 2005 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

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Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

My audit was conducted for the purpose of forming an opinion on the 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, 2005

A handwritten signature in black ink, appearing to read "David R. Rhea". The signature is written in a cursive, flowing style.

REQUIRED SUPPLEMENTARY INFORMATION

PART I

## **Management's Discussion and Analysis**

### **December 31, 2004**

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, 2004. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

#### **Financial Highlights**

The District Attorney's net assets increased by \$52,386 in 2004 or 12%.

During the year the District Attorney's program revenues were \$383,042. This is an increase of \$142,333 when compared to 2003.

During the year ended December 31, 2004, the District Attorney had total expenditures of \$706,101. This is an increase of \$ 90,428 when compared to 2003.

#### **Overview of the Financial Statements**

*This Management 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. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in 2005.*

Our auditor has provided assurance in his independent auditor's report that the *Basic Financial Statements* are fairly stated. The auditor, regarding the *Required Supplemental Information* and the *Supplemental Information*, is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the *Financial Section*.

**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 Statement of Net Assets presents information on all the District Attorney's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**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.

#### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the District Attorney exceeded liabilities by \$476,284. Approximately 11% of the District Attorney's net assets reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

Since this is the first year of implementing the new reporting model, comparative information is not available for further government-wide financial analysis. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

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, 2004, combined governmental fund balances of \$403,846 showed an increase of \$43,226 over the December 31, 2003 balance.

#### **General Fund Budgetary Highlights**

Revenues and expenditures of the General Fund were close to the original amounts budgeted and therefore, no amendments were made to the General Fund budget. However, the revenues and expenditures of the Special Revenue Fund had a large increase over the original budgeted amount and those of the actual prior year amounts and this budget was amended.

#### **Capital Assets and Debt Administration**

**Capital assets.** The District Attorney's investment in capital assets for its governmental activities as of December 31, 2004, amounts to \$72,438 (net of accumulated depreciation). This investment includes furniture, equipment, and automobiles. The increase in capital assets for the year was \$9,110.

**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 71284-1391.

## 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, 2004

**Assets**

Cash and cash equivalents	\$ 259,206
Receivables	61,476
Investments	111,241
Capital assets- net of accumulated depreciation	<u>72,438</u>
Total Assets	<u><u>\$ 504,361</u></u>

**Liabilities and Net Assets****Liabilities**

Accounts payable	5,064
Withheld and accrued payroll taxes	<u>23,013</u>
Total Liabilities	<u>28,077</u>

**Net Assets**

Invested in capital assets	72,438
Unrestricted	<u>403,846</u>
Total Net Assets	<u><u>\$ 476,284</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, 2004

**Expense**

## Judicial:

Salaries and related benefits	\$ 494,630
Travel	24,577
Office materials and supplies	110,321
Automobiles	20,355
Contracted services	3,200
Other expenditures	9,820
Depreciation	34,088
Total Program Expenditures	<u>696,991</u>

**Revenues**

## Program revenues:

Commission of fines and forfeitures	<u>383,042</u>
Net Program Expenses	<u>(313,949)</u>

## General Revenue:

Intergovernmental	332,903
Use of money & property	3,664
Other	29,718
Total General Revenues	<u>366,285</u>

Change in Net Assets	52,336
Net Assets - Beginning of year	<u>423,948</u>
Net Assets - End of Year	<u>\$ 476,284</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, 2004

	General Fund	Special Revenue Funds	Total Governmental Funds
<b>Assets</b>			
Cash	\$ 207,913	\$ 51,293	\$ 259,206
Investments, at cost	-	111,241	111,241
Receivables - fines and forfeitures	24,860	36,616	61,476
Total Assets	<u>232,773</u>	<u>199,150</u>	<u>431,923</u>
<b>Liabilities and Fund Equity</b>			
Liabilities:			
Accounts payable	3,314	1,750	5,064
Accrued and withheld payroll taxes	12,040	10,973	23,013
Total Liabilities	<u>15,354</u>	<u>12,723</u>	<u>28,077</u>
Fund Equity			
Fund balance-unreserved-undesignated	<u>217,419</u>	<u>186,427</u>	<u>403,846</u>
Total Liabilities and Fund equity	<u>\$ 232,773</u>	<u>\$ 199,150</u>	<u>\$ 431,923</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, 2004

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

Fund Balances, Total Government Funds (Exhibit C)	\$ 403,846
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>72,438</u>
Net Assets of Governmental Activities (Exhibit A)	<u><u>\$ 476,284</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 REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>Revenues</b>			
Commission of fines & forfeitures	\$ 383,042	\$ -	\$ 383,042
Intergovernmental	78,180	254,723	332,903
Other revenues	29,718	-	29,718
Use of money & property - interest income	1,339	2,325	3,664
Total Revenues	<u>492,279</u>	<u>257,048</u>	<u>749,327</u>
<b>Expenditures</b>			
General government - current:			
Salaries & related benefits	252,544	242,086	494,630
Travel	15,477	9,100	24,577
Material and supplies:			
Office	79,734	30,587	110,321
Automobile	13,055	7,300	20,355
Contracted services	3,200	-	3,200
Other expenditures	9,820	-	9,820
Capital outlay	43,198	-	43,198
Total Expenditures	<u>417,028</u>	<u>289,073</u>	<u>706,101</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>75,251</u>	<u>(32,025)</u>	<u>43,226</u>
Other Financing Sources (Uses)			
Operating transfers in	41,192	-	41,192
Operating transfers out	-	(41,192)	(41,192)
Total	<u>41,192</u>	<u>(41,192)</u>	<u>-</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	<u>116,443</u>	<u>(73,217)</u>	<u>43,226</u>
Fund Balance - Beginning of year	<u>100,976</u>	<u>259,644</u>	<u>360,620</u>
Fund Balance - End of year	<u>\$ 217,419</u>	<u>\$ 186,427</u>	<u>\$ 403,846</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 STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2004

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

Net Change in Fund Balances, Total Governmental Funds, (Exhibit E)	\$ 43,226
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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 outlays exceeded depreciation in the current period.

9,110

Change in Net Assets of Governmental Activities, (Exhibit B)

\$ 52,336

The accompanying notes are an integral part of this financial statement

Exhibit G

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON, AND TENSAS  
STATEMENT OF FIDUCIARY NET ASSETS  
DECEMBER 31, 2004

**Assets**

Cash	<u>\$ 8,509</u>
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**Liabilities**

<u>NONE</u>
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Net assets - Held in Trust for Other

<u>\$ 8,509</u>
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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, 2004

	Asset Forfeiture Fund
Additions	
Deposits of seized assets	\$ 5,432
Deductions	
Disbursement under court order	<u>5,432</u>
Change in Net Assets	-
Net Assets - Beginning of year	<u>8,509</u>
Net Assets - End of year	<u>\$ 8,509</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, 2004**

**Introduction**

As provided 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, 2004

**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 receivable 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, 2004

**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, 2004

**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 disclosed.

**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, 2004

**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  
PARSHES OF EAST CARROLL, MADISON, AND TENSAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2004

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At December 31, 2004, the District Attorney has cash and cash equivalent totaling \$259,206, as follows:

Demand deposits	\$ 2,364
Interest bearing demand deposits	<u>256,842</u>
Total	<u>\$ 259,206</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually 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, 2004, the book balance of the District Attorney's deposit was \$259,206 and the bank balance was \$295,520. Of the bank balance, \$106,078 was covered by federal depository insurance, and \$189,442 by pledged securities.

**NOTE 3 - INVESTMENTS**

At December 31, 2004, the District Attorney had investments totaling \$111,241, all of which were in certificate of deposits. They were secured from risk by Federal deposit insurance.

	Carrying Amount	Market Value
Delta Bank Certificate of Deposit	\$ 32,914	\$ 32,914
Guaranty Bank & Trust Certificate of Deposit	40,990	40,990
Hibernia National Bank Certificate of Deposit	37,337	37,337
Total	<u>\$ 111,241</u>	<u>\$ 111,241</u>

**NOTE 4 - RECEIVABLES**

The following is a summary of receivables at December 31, 2004. All receivables were from fines or forfeitures. The following is a listing by fund:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
Accounts	<u>\$ 24,860</u>	<u>\$ 36,616</u>	<u>\$ 61,476</u>

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, 2004

**NOTE 5 - CAPITAL ASSETS**

Capital Assets and depreciation activity as of and for the year ended December 31, 2004 is as follows:

<u>Government Activities</u>	<u>Balance January 1, 2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2004</u>
Special 12% Fund	\$ 301,650	\$ 43,198	\$ -	\$ 344,848
Adolescent Diversion Fund	3,055	-	-	3,055
PTI Program	2,462	-	-	2,462
Non-Support Special Fund	29,203	-	-	29,203
Total	336,370	43,198	-	379,568
Less Accumulated Depreciation	(273,042)	(34,088)	-	(307,130)
Capital Assets - Net	<u>\$ 63,328</u>	<u>\$ 9,110</u>	<u>\$ -</u>	<u>\$ 72,438</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	11.75%	9.50%
District Attorney's Retirement System	3.75%	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  
PARISHES OF EAST CARROLL, MADISON, AND TENSAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2004

**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, or employed by the retirement system of the Louisiana District Attorney's Association 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 (504) 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 (504) 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, 2004, the District Attorney of the Sixth Judicial District expended \$229,723 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, 2004

**NOTE 8 - FEDERAL FINANCIAL TRANSACTIONS (cont.)**

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursements of any expenditures that may be disallowed as a result of such a review or audit.

REQUIRED SUPPLEMENTAL INFORMATION

PART II

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, 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, 2004

	Budgeted Amounts		Actual	Favorable (Unfavorable) Variance
	Original	Final		
<b>Revenues</b>				
Commission of fines & forfeitures	\$ 250,100	\$ 376,000	\$ 383,042	\$ 7,042
Intergovernmental	55,700	77,950	78,180	230
Other revenues	10,000	27,500	29,718	2,218
Use of money & property - interest income	900	900	1,339	439
Total Revenues	316,700	482,350	492,279	9,929
<b>Expenditures</b>				
General government - current:				
Salaries & related benefits	237,500	252,500	252,544	(44)
Travel	12,000	15,000	15,477	(477)
Material & supplies:				
Office	43,000	80,000	79,734	266
Automobile	20,000	14,000	13,055	945
Contracted services	2,700	3,200	3,200	-
Other expenditures	17,000	9,600	9,820	(220)
Capital outlay	26,000	43,000	43,198	(198)
Total Expenditures	358,200	417,300	417,028	272
Excess (Deficiency) of Revenues over Expenditures	(41,500)	65,050	75,251	10,201
Other Financing Sources (Uses)				
Operating transfers in	-	41,192	41,192	-
Operating transfers out	-	-	-	-
Total	-	41,192	41,192	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(41,500)	106,242	116,443	10,201
Fund Balance - Beginning	101,229	101,229	100,976	(253)
Fund Balance - Ending	\$ 59,729	\$ 207,471	\$ 217,419	\$ 9,948

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, 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, 2004

	Original Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues</b>			
Intergovernmental	\$ 254,057	\$ 254,723	\$ 666
Use of money & property - interest income	2,175	2,325	150
Total Revenues	<u>256,232</u>	<u>257,048</u>	<u>816</u>
<b>Expenditures</b>			
General government - judicial:			
Salaries & related benefits	243,000	242,086	914
Travel	9,000	9,100	(100)
Material & supplies:			
Office	31,000	30,587	413
Contracted services	6,600	7,300	(700)
Total Expenditures	<u>289,600</u>	<u>289,073</u>	<u>527</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,368)</u>	<u>(32,025)</u>	<u>1,343</u>
Other Financing Sources (Uses)			
Operating transfers in	-	-	-
Operating transfers out	(41,000)	(41,192)	(192)
Total	<u>(41,000)</u>	<u>(41,192)</u>	<u>(192)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(74,368)</u>	<u>(73,217)</u>	<u>1,151</u>
Fund Balance - Beginning	<u>259,644</u>	<u>259,644</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 185,276</u>	<u>\$ 186,427</u>	<u>\$ 1,151</u>

OTHER SUPPLEMENTAL INFORMATION

PART III



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINING BALANCE SHEET - GENERAL FUND  
DECEMBER 31, 2004

	Special 12% Fund	Hot Check Section	PTI Program	Total
<b>Assets</b>				
Cash	163,101	3,385	41,427	207,913
Receivables:				
Commissions of fines & forfeitures	24,860	-	-	24,860
Total Assets	<u>187,961</u>	<u>3,385</u>	<u>41,427</u>	<u>232,773</u>
<b>Liabilities</b>				
Accounts payable	3,314	-	-	3,314
Accrued and withheld payroll taxes	6,372	550	5,118	12,040
Total Liabilities	<u>9,686</u>	<u>550</u>	<u>5,118</u>	<u>15,354</u>
<b>Fund Equity</b>				
Fund balance - unreserved - undesignated	178,275	2,835	36,309	217,419
Total Liabilities and Fund Equity	<u>\$ 187,961</u>	<u>\$ 3,385</u>	<u>\$ 41,427</u>	<u>\$ 232,773</u>

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, 2004

	Special 12% Fund	Hot Check Section	PTI Program	Total
<b>Revenues</b>				
Commissions of fines & forfeitures	\$ 243,512	\$ -	\$ 139,530	\$ 383,042
Intergovernmental	78,180	-	-	78,180
Other revenues	16,865	12,853	-	29,718
Use of money - interest income	1,159	9	171	1,339
Total revenues	<u>339,716</u>	<u>12,862</u>	<u>139,701</u>	<u>492,279</u>
<b>Expenditures</b>				
General government - judicial:				
Salaries & related benefits	124,022	12,609	115,913	252,544
Travel	15,477	-	-	15,477
Material and supplies:				
Office	79,734	-	-	79,734
Automobile	13,055	-	-	13,055
Contracted services	3,200	-	-	3,200
Other expenditures	9,820	-	-	9,820
Capital expenditures	43,198	-	-	43,198
Total expenditures	<u>288,506</u>	<u>12,609</u>	<u>115,913</u>	<u>417,028</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>51,210</u>	<u>253</u>	<u>23,788</u>	<u>75,251</u>
Other Financing Sources (Uses)				
Operating transfers in	41,192	-	-	41,192
Operating transfers out	-	-	-	-
Total	<u>41,192</u>	<u>-</u>	<u>-</u>	<u>41,192</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Over Uses	<u>92,402</u>	<u>253</u>	<u>23,788</u>	<u>116,443</u>
Fund Balance - Beginning	<u>85,873</u>	<u>2,582</u>	<u>12,521</u>	<u>100,976</u>
Fund Balance - Ending	<u>\$ 178,275</u>	<u>\$ 2,835</u>	<u>\$ 36,309</u>	<u>\$ 217,419</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
PARISHES OF EAST CARROLL, MADISON, AND TENSAS  
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS  
DECEMBER 31, 2004

	Non- Support Unit	Non- Support Special	Adolescent Diversion Program	Victim Assistance	Total
<b>Assets</b>					
Cash	\$ 5,887	\$ 39,328	\$ 6,078	\$ -	\$ 51,293
Investments, at cost	-	111,241	-	-	111,241
Receivables:					
Commissions of fines & forfeitures	36,616	-	-	-	36,616
<b>Total Assets</b>	<b>\$ 42,503</b>	<b>\$ 150,569</b>	<b>\$ 6,078</b>	<b>-</b>	<b>\$ 199,150</b>
<b>Liabilities and Fund Equity</b>					
Liabilities:					
Accounts payable	1,750	-	-	-	1,750
Withheld & accrued payroll taxes	10,973	-	-	-	10,973
<b>Total Liabilities</b>	<b>12,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,723</b>
Fund Equity:					
Fund balance-unreserved -undesignated	29,780	150,569	6,078	-	186,427
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 42,503</b>	<b>\$ 150,569</b>	<b>\$ 6,078</b>	<b>\$ -</b>	<b>\$ 199,150</b>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, 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, 2004

	Non- Support <u>Unit</u>	Non- Support <u>Special</u>	Adolescent Diversion <u>Program</u>	Victim <u>Assistance</u>	<u>Total</u>
<b>Revenues</b>					
Intergovernmental	\$ 229,723	-	-	\$ 25,000	\$ 254,723
Uses of money and property-interest income	174	2,105	46	-	2,325
Total revenues	<u>229,897</u>	<u>2,105</u>	<u>46</u>	<u>25,000</u>	<u>257,048</u>
<b>Expenditures</b>					
General governmental - judicial:					
Salaries & related benefits	195,452	21,634	-	25,000	242,086
Travel	9,100	-	-	-	9,100
Materials & supplies:					
Office	27,152	3,435	-	-	30,587
Contracted services	4,650	2,650	-	-	7,300
Total expenditures	<u>236,354</u>	<u>27,719</u>	<u>-</u>	<u>25,000</u>	<u>289,073</u>
Excess (Deficiency) of Revenue over Expenditures	<u>(6,457)</u>	<u>(25,614)</u>	<u>46</u>	<u>-</u>	<u>(32,025)</u>
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(41,192)	-	-	(41,192)
Total	<u>-</u>	<u>(41,192)</u>	<u>-</u>	<u>-</u>	<u>(41,192)</u>
Excess (Deficiency) of Revenue and Other Sources over Expenditures and Other Uses	<u>(6,457)</u>	<u>(66,806)</u>	<u>46</u>	<u>-</u>	<u>(73,217)</u>
Fund Balance - Beginning	<u>36,237</u>	<u>217,375</u>	<u>6,032</u>	<u>-</u>	<u>259,644</u>
Fund Balance - Ending	<u>\$ 29,780</u>	<u>\$ 150,569</u>	<u>\$ 6,078</u>	<u>-</u>	<u>\$ 186,427</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, 2004

**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, 2004

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

**David Q. Richardson**  
**Certified Public Accountant**  
P.O. Box 891  
Tallulah, Louisiana 71284  
318-574-0514

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

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

I have audited the basic financial statements of the District Attorney of the Sixth Judicial District, as of and for the year ended December 31, 2004, and have issued my report thereon dated June 15, 2005. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Sixth Judicial District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 Financing Reporting

In planning and performing my audit, I considered the District Attorney of the Sixth Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected 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 operations that I consider to be material weaknesses.



Page Two

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

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

Tallulah, Louisiana  
June 15, 2005

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