

**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2007**

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

6/4/08

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
TABLE OF CONTENTS
DECEMBER 31, 2007

| | <u>EXHIBIT</u> | <u>SCHEDULE</u> | <u>PAGE</u> |
|---|----------------|-----------------|-------------|
| Affidavit | - | - | 1 |
| Independent Auditors' Report | - | - | 2 |
| Management's Discussion and Analysis | - | - | 3 |
| Statement of Net Assets | A | - | 8 |
| Statement of Activities | B | - | 9 |
| Balance Sheet - Governmental Funds | C | - | 10 |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets | D | - | 11 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | E | - | 12 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | F | - | 13 |
| Statement of Fiduciary Assets and Liabilities - Fiduciary Funds | G | - | 14 |
| Notes to the Financial Statements | - | - | 15 |
| Required Supplementary Information | - | - | 26 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds - Budget (GAAP Basis) and Actual - General Fund | - | 1 | 27 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds - Budget (GAAP Basis) and Actual - IV-D Fund | - | 2 | 28 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds - Budget (GAAP Basis) and Actual - Sales Tax Fund | - | 3 | 29 |
| Other Supplementary Information | - | - | 30 |
| <i>Schedule of Findings and Questioned Costs</i> | - | 4 | 31 |
| Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u> | - | - | 32 |
| Summary Schedule of Prior Audit Findings | - | 5 | 34 |
| Corrective Action Plan for Current Year Audit Findings | - | 6 | 35 |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 31, 2007

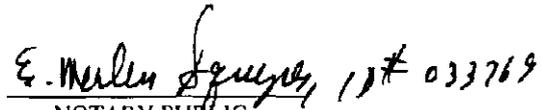
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, Don Burkett, District Attorney of the Eleventh Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Eleventh Judicial District, at December 31, 2007 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.


District Attorney

Sworn to and subscribed before me, this 16th day of May, 2008.


NOTARY PUBLIC

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 - 133 EAST FIFTH STREET
NATCHITOCHES, LA 71457

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUIRES, CPA
JAY H. SHEFFIELD, CPA

Telephone (318) 352-6458
FAX (318) 352-0404
office@hjhcpa.biz

JAMES S. SHEFFIELD, CPA

INDEPENDENT AUDITORS' REPORT

Honorable Don Burkett
District Attorney of the Eleventh Judicial District
Many, Louisiana 71449

We have audited the accompanying basic financial statements of the District Attorney of the Eleventh Judicial District, Many, Louisiana, a component unit of the Sabine Parish Police Jury, as of and for the year ended December 31, 2007, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Eleventh Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eleventh Judicial District as of December 31, 2007, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 16, 2008 on our consideration of the District Attorney of the Eleventh Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the budgetary information on pages 3 through 7 and 27 through 29, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney of the Eleventh Judicial District's basic financial statements. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The financial information for the year ended December 31, 2006, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated June 22, 2007, on the basic financial statements of the District Attorney of the Tenth Judicial District.

Hines, Jackson & Hines

Natchitoches, Louisiana
May 16, 2008

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2007

The Management's Discussion and Analysis of the District Attorney of the Eleventh Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eleventh Judicial District's financial activities for the year ended December 31, 2007. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eleventh Judicial District's financial statements, which begin on page 8.

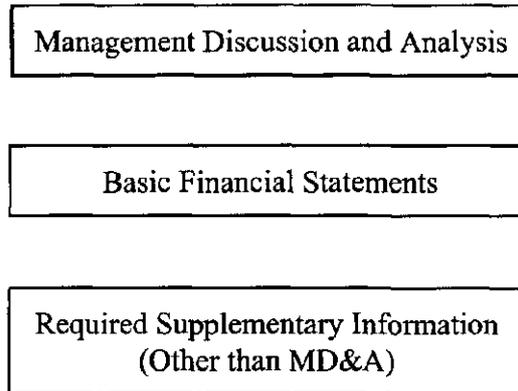
FINANCIAL HIGHLIGHTS

- 1) The District Attorney of the Eleventh Judicial District had cash and investments of \$496,704 at December 31, 2007 which represents an increase of \$320,084 from prior year end.
- 2) The District Attorney of the Eleventh Judicial District had receivables of \$224,918 at December 31, 2007 which represents an increase of \$62,049 from prior year end.
- 3) The District Attorney of the Eleventh Judicial District had accounts payable and accruals of \$215,054 at December 31, 2007 which represents an increase of \$141,407 from prior year end.
- 4) The District Attorney of the Eleventh Judicial District had total revenues and transfers of \$1,727,212 for the year ended December 31, 2007 which represents an increase of \$212,903 from prior year.
- 5) The District Attorney of the Eleventh Judicial District had fees, fines, and charges for services of \$808,624 for the year ended December 31, 2007 which represents an increase of \$152,635 from prior year.
- 6) The District Attorney of the Eleventh Judicial District had operating and capital grants of \$549,178 for the year ended December 31, 2007 which represents an increase of \$68,550 from prior year.
- 7) The District Attorney of the Eleventh Judicial District had total expense of \$1,432,314 for the year ended December 31, 2007 which represents an increase of \$75,995 from prior year.
- 8) The District Attorney of the Eleventh Judicial District had personal services expense of \$853,193 for the year ended December 31, 2007 which represents an increase of \$56,243 from prior year.
- 9) The District Attorney of the Eleventh Judicial District had operating services expense of \$426,970 for the year ended December 31, 2007 which represents an increase of \$17,173 from prior year.
- 10) The District Attorney of the Eleventh Judicial District had professional services expense of \$7,015 for the year ended December 31, 2007 which represents an increase of \$1,015 from prior year.
- 11) The District Attorney of the Eleventh Judicial District had capital asset purchases of \$13,158 for the year ended December 31, 2007 which represents a decrease of \$45,001 from prior year.
- 12) The District Attorney of the Eleventh Judicial District had debt services payments of \$130,759 for the year ended December 31, 2007 which represents a decrease of \$117,774 from prior year.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for the District Attorney of the Eleventh Judicial District as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

Basic Financial Statements

This annual report consist of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8 and 9) provide information about the activities of the District Attorney of the Eleventh Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 10. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
As of Year End

| | 2007 | 2006 |
|---|--------------|--------------|
| Current and other assets | \$ 736,013 | \$ 356,693 |
| Capital assets, net | 880,742 | 943,757 |
| Total Assets | \$ 1,616,755 | \$ 1,300,450 |
| | | |
| Accounts payable and accruals | \$ 215,054 | \$ 73,647 |
| Certificate of indebtedness | 211,052 | 331,052 |
| Total Liabilities | 426,106 | 404,699 |
| | | |
| Net assets | | |
| Investment in capital assets, net of related debt | 669,690 | 612,705 |
| Unrestricted | 520,959 | 283,046 |
| Total Net Assets | 1,190,649 | 895,751 |
| Total Liabilities and Net Assets | \$ 1,616,755 | \$ 1,300,450 |

Net assets of the District Attorney of the Eleventh Judicial District's increased by \$294,898 or 32.92% from the previous fiscal year. The increase is the result of operating and non-operating revenues exceeding operating expenses during the fiscal year ended 2007 (See table below).

Statement of Activities
For the Year Ended

| | 2007 | 2006 |
|--|----------------|----------------|
| General government | | |
| Expenses | \$ (1,432,314) | \$ (1,356,319) |
| Program revenues | | |
| Fees, fines, and charges for services | 808,624 | 655,989 |
| Operating and capital grants and contributions | 549,178 | 480,628 |
| Subtotal | (74,512) | (219,702) |
| | | |
| General revenues and transfers | 369,410 | 377,692 |
| Change in net assets | \$ 294,898 | \$ 157,990 |

The District Attorney of the Eleventh Judicial District's total revenues and transfers increased by \$212,903 or 14.06% from the previous year. The total cost of all programs and services increased by \$75,995 or 5.60% from the previous year.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2007, the District Attorney of the Eleventh Judicial District had \$880,742, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net decrease (including additions and deductions) of \$63,015 or 6.68% from the previous year.

Capital Assets at Year End
(Net of Depreciation)

| | 2007 | 2006 |
|------------------------------------|------------|------------|
| Land | \$ 7,875 | \$ 7,875 |
| Construction in progress | 0 | 16,473 |
| Building and building improvements | 783,364 | 809,809 |
| Automobiles | 2,205 | 7,205 |
| Equipment, furniture and fixtures | 87,298 | 102,395 |
| Total | \$ 880,742 | \$ 943,757 |

This year's major additions included:

| | |
|------------------------------------|----------|
| Construction in progress | \$ 430 |
| Building and building improvements | \$ 8,999 |
| Equipment, furniture and fixtures | \$ 3,729 |

This years's major retirements included:

| | |
|-----------------------------------|-----------|
| Equipment, furniture and fixtures | \$ 57,944 |
|-----------------------------------|-----------|

Debt

The District Attorney of the Eleventh Judicial District had \$211,052 in outstanding long-term debt at year end compared to \$331,052 at the previous year end, a decrease of \$120,000 or 36.25%, as shown in the table below.

Outstanding Debt at Year End

| | 2007 | 2006 |
|-----------------------------|------------|------------|
| Certificate of indebtedness | \$ 211,052 | \$ 331,052 |
| Totals | \$ 211,052 | \$ 331,052 |

New debt during the year included:

None.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Actual revenues were \$277,234 more than budgeted amounts due to fees, fines, and charges for services and intergovernmental revenue being more than expected.

Actual expenditures were \$5,275 more than budgeted amounts due to personal services being more than expected.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Attorney of the Eleventh Judicial District considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expenses
- 4) Operating services expenses

The District Attorney of the Eleventh Judicial District does not expect any significant changes in next year's results as compared to the current year.

CONTACTING THE DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Eleventh Judicial District's finances and to show the District Attorney of the Eleventh Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Don Burkett, District Attorney, Post Office Box 1557, Many, Louisiana 71449.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2007 AND 2006

| | <u>2007</u> | <u>2006</u> |
|---|---------------------|---------------------|
| Assets | | |
| Current Assets | | |
| Cash | \$ 263,479 | \$ 176,620 |
| Investments | 233,225 | 0 |
| Receivable | 224,918 | 162,869 |
| Prepaid expenses | <u>14,266</u> | <u>17,079</u> |
| Total Current Assets | 735,888 | 356,568 |
| Noncurrent Assets | | |
| Capital assets, net | 880,742 | 943,757 |
| Other assets | <u>125</u> | <u>125</u> |
| Total Assets | <u>\$ 1,616,755</u> | <u>\$ 1,300,450</u> |
| Liabilities and Net Assets | | |
| Liabilities | | |
| Current Liabilities | | |
| Current portion of long-term debt | | |
| Accounts payable and accruals | \$ 120,000 | \$ 120,000 |
| Total Current Liabilities | <u>215,054</u> | <u>73,647</u> |
| | 335,054 | 193,647 |
| Noncurrent Liabilities | | |
| Long-term debt, net of current portion | | |
| | <u>91,052</u> | <u>211,052</u> |
| Total Liabilities | 426,106 | 404,699 |
| Net Assets | | |
| Investment in capital assets, net of related debt | | |
| Unrestricted | 669,690 | 612,705 |
| | <u>520,959</u> | <u>283,046</u> |
| Total Net Assets | 1,190,649 | 895,751 |
| Total Liabilities and Net Assets | <u>\$ 1,616,755</u> | <u>\$ 1,300,450</u> |

The accompanying notes are an integral part of this statement.

EXHIBIT B

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

| | 2007 | | | 2006 |
|--------------------------------------|------------------|---------------------------------------|------------------------------------|-----------------------------------|
| | Expenses | Fees, Fines, and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| | | | | Revenue and Changes in Net Assets |
| General Government | | | | |
| Personal services | \$ 853,193 | \$ 512,800 | \$ 348,270 | \$ 0 |
| Travel | 28,808 | 17,315 | 11,759 | 0 |
| Operating services | 426,970 | 256,625 | 174,287 | 0 |
| Supplies | 29,396 | 17,668 | 11,999 | 0 |
| Professional services | 7,015 | 4,216 | 2,863 | 0 |
| Interest on long term debt | 10,759 | 0 | 0 | 0 |
| Depreciation | 76,173 | 0 | 0 | 0 |
| Total General Activities | <u>1,432,314</u> | <u>808,624</u> | <u>549,178</u> | <u>0</u> |
| | | | | Revenue and Changes in Net Assets |
| General Revenues | | | | |
| Taxes | | | | |
| Sales | | | | 319,217 |
| Interest income | | | | 11,001 |
| Miscellaneous | | | | 3,192 |
| Transfer (from police jury) | | | | 36,000 |
| Total General Revenues and Transfers | | | | <u>369,410</u> |
| Change in Net Assets | | | | <u>377,692</u> |
| Net Assets, Beginning of year | | | | 294,898 |
| Net Assets, End of year | | | | <u>895,751</u> |
| | | | | <u>737,761</u> |
| | | | | <u>895,751</u> |
| | | | | <u>1,190,649</u> |
| | | | | <u>895,751</u> |

The accompanying notes are an integral part of this statement.

EXHIBIT C

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007 AND 2006

| | <u>2007</u> | | | | <u>2006</u> | |
|--|---------------------|------------------|-----------------------|------------------------|-------------------|-------------------|
| | <u>General Fund</u> | <u>IV-D Fund</u> | <u>Sales Tax Fund</u> | <u>Other Funds</u> | <u>Total</u> | <u>Total</u> |
| Assets | | | | | | |
| Cash | \$ 63,657 | \$ 10,625 | \$ 179,354 | \$ 9,843 | \$ 263,479 | \$ 176,620 |
| Investments | 78,189 | 0 | 155,036 | 0 | 233,225 | 0 |
| Receivable | 140,052 | 34,404 | 26,986 | 23,476 | 224,918 | 162,869 |
| Prepaid expenses | 10,843 | 557 | 2,866 | 0 | 14,266 | 17,079 |
| Other assets | 0 | 0 | 125 | 0 | 125 | 125 |
| Total Assets | <u>\$ 292,741</u> | <u>\$ 45,586</u> | <u>\$ 364,367</u> | <u>\$ 33,319</u> | <u>\$ 736,013</u> | <u>\$ 356,693</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts payable and accruals | \$ 72,352 | \$ 13,016 | \$ 126,431 | \$ 3,255 | \$ 215,054 | \$ 73,647 |
| Total Liabilities | 72,352 | 13,016 | 126,431 | 3,255 | 215,054 | 73,647 |
| Fund Balances | | | | | | |
| Unreserved | <u>220,389</u> | <u>32,570</u> | <u>237,936</u> | <u>30,064</u> | <u>520,959</u> | <u>283,046</u> |
| Total Net Assets | <u>220,389</u> | <u>32,570</u> | <u>237,936</u> | <u>30,064</u> | <u>520,959</u> | <u>283,046</u> |
| Total Liabilities and Fund Balances | <u>\$ 292,741</u> | <u>\$ 45,586</u> | <u>\$ 364,367</u> | <u>\$ 33,319</u> | <u>\$ 736,013</u> | <u>\$ 356,693</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2007

Total Fund Balances for Governmental Funds (Exhibit C) \$ 520,959

Total Net Assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

| | | |
|--|---------------|---------|
| Land | \$ 7,875 | |
| Building and building improvements, net of \$158,554 in accumulated depreciation | 783,364 | |
| Automobiles, net of \$41,853 in accumulated depreciation | 2,205 | |
| Equipment, furniture and fixtures, net of \$72,164 in accumulated depreciation | <u>87,298</u> | |
| Total Capital Assets | | 880,742 |

Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term liabilities and accrued interest on long-term debt are reported in the statement of net assets. Long-term liabilities and accrued interest on long-term debt at year end consist of:

| | | |
|-----------------------------|-------------------|------------------|
| Interest payable | 0 | |
| Certificate of indebtedness | <u>\$ 211,052</u> | |
| Total Long-Term Liabilities | | <u>(211,052)</u> |

Total Net Assets of Governmental Activities (Exhibit A) \$ 1,190,649

EXHIBIT E

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006

| | 2007 | | | | 2006 | |
|--|-----------------|-----------------|-----------------|--------------------------|------------------|------------------|
| | General Fund | IV-D Fund | Sales Tax Fund | Other Governmental Funds | Total | Total |
| Revenues | | | | | | |
| Taxes | | | | | | |
| Sales | \$ 0 | \$ 0 | \$ 319,217 | \$ 0 | \$ 319,217 | \$ 318,437 |
| Fees, fines, and charges for services | 761,396 | 0 | 0 | 47,228 | 808,624 | 655,989 |
| Intergovernmental | 51,985 | 410,591 | 0 | 86,602 | 549,178 | 480,628 |
| Interest income | 4,779 | 0 | 6,074 | 148 | 11,001 | 6,381 |
| Miscellaneous | 3,191 | 0 | 0 | 0 | 3,192 | 0 |
| Total Revenues | 821,351 | 410,592 | 325,291 | 133,978 | 1,691,212 | 1,461,435 |
| Expenditures | | | | | | |
| General government | | | | | | |
| Personal services | 521,879 | 276,252 | 0 | 55,062 | 853,193 | 796,950 |
| Travel | 10,493 | 17,854 | 0 | 461 | 28,808 | 19,907 |
| Operating services | 353,186 | 27,321 | 28,028 | 18,435 | 426,970 | 409,797 |
| Supplies | 21,841 | 7,489 | 0 | 66 | 29,396 | 26,415 |
| Professional services | 0 | 0 | 7,015 | 0 | 7,015 | 6,000 |
| Debt service | 0 | 0 | 130,759 | 0 | 130,759 | 248,533 |
| Capital outlay | 6,716 | 0 | 6,442 | 0 | 13,158 | 58,159 |
| Total Expenditures | 914,115 | 328,916 | 172,244 | 74,024 | 1,489,299 | 1,565,761 |
| Excess/(Deficiency) of Revenues Over Expenditures | (92,764) | 81,676 | 153,047 | 59,954 | 201,913 | (104,326) |
| Other Financing Sources/(Uses) | | | | | | |
| Transfers (from police jury) | 36,000 | 0 | 0 | 0 | 36,000 | 52,874 |
| Transfers (interfund activity) | 156,621 | (70,284) | (35,000) | (51,337) | 0 | 0 |
| Total Other Financing Sources/(Uses) | 192,621 | (70,284) | (35,000) | (51,337) | 36,000 | 52,874 |
| Net Change in Fund Balances | 99,857 | 11,392 | 118,047 | 8,617 | 237,913 | (51,452) |
| Fund Balances, Beginning of year | 120,532 | 21,178 | 119,889 | 21,447 | 283,046 | 334,498 |
| Fund Balances, End of year | 220,389 | 32,570 | 237,936 | 30,064 | 520,959 | 283,046 |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

| | |
|--|-------------------|
| Net Change in Fund Balances-Total Governmental Funds (Exhibit E) | \$ 237,913 |
| The change in Net Assets reported for governmental activities in the statement of activities is different because: | |
| 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 depreciation (\$76,173) exceeds capital outlays (\$13,158) in the current period. | (63,015) |
| Repayment of certificates of indebtedness is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. | <u>120,000</u> |
| Change in Net Assets of Governmental Activities (Exhibit B) | <u>\$ 294,898</u> |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2007 AND 2006

| | <u>2007</u> | <u>2006</u> |
|--------------------------|------------------------|------------------------|
| | Asset | Asset |
| | <u>Forfeiture Fund</u> | <u>Forfeiture Fund</u> |
| Assets | | |
| Cash | \$ 24,058 | \$ 2,459 |
| Total Assets | <u>\$ 24,058</u> | <u>\$ 2,459</u> |
| Liabilities | | |
| Due to other governments | \$ 24,058 | \$ 2,459 |
| Total Liabilities | <u>\$ 24,058</u> | <u>\$ 2,459</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Eleventh Judicial District encompasses the parishes of Sabine and DeSoto, Louisiana.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Eleventh Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

B. Reporting Entity

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Sabine Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Sabine Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Funds Accounting (Continued)

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Eleventh Judicial District consist of the following:

Title IV-D Fund - consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney of the Eleventh Judicial District consist of the following:

Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Bond Forfeiture Fund - is used as a depository for bonds forfeited to rural District Attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

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, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities (Exhibit G) at the fund financial statement level.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting (Continued)

The government - wide financial statements were 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 nonchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements

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 (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government - wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government - wide statements and the statements for governmental funds.

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.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures

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

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting (Continued)

Other Financing Sources/(Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The District Attorney of the Eleventh Judicial District prepares and adopts a budget each year for its general and all special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

G. Investments

Investments are limited by R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

I. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2007, \$0 were considered to be uncollectible.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Eleventh Judicial District are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

K. Compensated Absences

Full-time employees of the District Attorney of the Eleventh Judicial District earn ten days of vacation and sick leave each year. Leave does not carryover or accumulated from one year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements.

L. 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 disclosures 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.

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions includes savings, demand deposits, time deposits, and certificates of deposit. Under state law the District Attorney of the Eleventh Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts 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 bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits at December 31, 2007 were secured as follows:

| | <u>Cash</u> | <u>Certificates of Deposit</u> | <u>Total</u> |
|---|-------------|------------------------------------|--------------|
| Deposits in bank accounts per balance sheet | \$ 287,537 | \$ 0 | \$ 287,537 |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

A. Deposits with Financial Institutions (Continued)

| | <u>Cash</u> | <u>Certificates of Deposit</u> | <u>Total</u> |
|---|-------------------|------------------------------------|-------------------|
| Bank Balances (Category 3 Only, If Any) | | | |
| a. Uninsured and uncollateralized | \$ 0 | \$ 0 | \$ 0 |
| b. Uninsured and uncollateralized with securities held by the pledging institution | 0 | 0 | 0 |
| c. Uninsured and uncollateralized with securities held by the pledging institution's trust department or agent but not in the entity's name | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Category 3 Bank Balances | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Total Bank Balances (All Categories Including Category 3 Reported Above) | <u>\$ 321,890</u> | <u>\$ 0</u> | <u>\$ 321,890</u> |

The following is a breakdown by banking institution and amount of the balances shown above:

| <u>Banking Institution</u> | <u>Amount</u> |
|----------------------------|-------------------|
| City Bank & Trust | \$ 8,301 |
| Peoples State Bank | 133,291 |
| Sabine State Bank | <u>180,298</u> |
| Total | <u>\$ 321,890</u> |

B. Investments

The District Attorney of the Eleventh Judicial District maintains investment accounts as authorized by the Louisiana Revised Statutes. Under state law, the District Attorney may invest in obligations of the U. S. Treasury and U. S. Agencies, or certificates of deposit. Investments are carried at fair market value as of the balance sheet date.

Investments can be classified according to the level of risk to the entity. Investments made by the District Attorney of the Eleventh Judicial District as of December 31, 2007 are summarized below by the category of risk.

| | |
|------------|--|
| Category 1 | Insured or registered in the entity's name, or security held by the entity or its agent in the entity's name. |
| Category 2 | Uninsured or registered with securities held by the counterparty's trust department or agent in the entity's name. |
| Category 3 | Unsecured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the entity's name. |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

| <u>Type of Investments</u> | <u>Amount Reported in Risk</u> <u>Category 3, If Any</u> | | <u>Total Reported</u> <u>Amount - All</u> <u>Categories</u> <u>(Including</u> <u>Category 3)</u> | <u>Total Fair</u> <u>Value - All</u> <u>Categories</u> <u>(Including</u> <u>Category 3)</u> |
|--|---|---|--|---|
| | <u>Held By</u> <u>Counterparty</u> | <u>Held By</u> <u>Counterparty's</u> <u>Trust Dept. Or</u> <u>Agent Not In</u> <u>Entity's Name</u> | | |
| Louisiana Asset Management Pool, Inc. (LAMP) | \$ 0 | \$ 0 | \$ 233,225 | \$ 233,225 |
| Total | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 233,225</u> | <u>\$ 233,225</u> |

NOTE 3 ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2007:

| <u>Class of Receivable</u> | <u>General Fund</u> | <u>IV-D Fund</u> | <u>Sales Tax</u> <u>Fund</u> | <u>Other</u> <u>Governmental</u> <u>Funds</u> | <u>Total</u> |
|--------------------------------------|---------------------|------------------|---------------------------------|---|-------------------|
| Taxes | | | | | |
| Sales | \$ 0 | \$ 0 | \$ 26,986 | \$ 0 | \$ 26,986 |
| Fees, fines and charges for services | 128,285 | 0 | 0 | 0 | 128,285 |
| Intergovernmental | 8,767 | 34,404 | 0 | 23,476 | 66,647 |
| Other | 3,000 | 0 | 0 | 0 | 3,000 |
| Total | <u>\$ 140,052</u> | <u>\$ 34,404</u> | <u>\$ 26,986</u> | <u>\$ 23,476</u> | <u>\$ 224,918</u> |

NOTE 4 CAPITAL ASSETS

A summary of District Attorney of the Eleventh Judicial District's capital assets at December 31, 2007 follows:

| | <u>Balance</u> <u>Dec. 31, 2006</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance</u> <u>Dec. 31, 2007</u> |
|---|--|------------------|--------------------|--|
| Capital Assets, not being depreciated | | | | |
| Land | \$ 7,875 | \$ 0 | \$ 0 | \$ 7,875 |
| Construction in progress | 16,473 | 430 | (16,903) | 0 |
| Total Capital Assets, not being depreciated | 24,348 | 430 | (16,903) | 7,875 |
| Capital Assets, being depreciated | | | | |
| Buildings and Building Improvements | 916,016 | 25,902 | 0 | 941,918 |
| Less accumulated depreciation | (106,207) | (52,347) | 0 | (158,554) |
| Total Buildings and Building Improvements | 809,809 | (26,445) | 0 | 783,364 |
| Automobiles | 44,058 | 0 | 0 | 44,058 |
| Less accumulated depreciation: | (36,853) | (5,000) | 0 | (41,853) |
| Total Automobiles | \$ 7,205 | \$ (5,000) | \$ 0 | \$ 2,205 |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 4 CAPITAL ASSETS (CONTINUED)

| | | | | |
|---|-------------------|--------------------|--------------------|-------------------|
| Equipment, Furniture and Fixtures | \$ 213,677 | \$ 3,729 | \$ (57,944) | \$ 159,462 |
| Less accumulated depreciation | <u>(111,282)</u> | <u>(18,826)</u> | <u>57,944</u> | <u>(72,164)</u> |
| Total Equipment, Furniture and Fixtures | <u>102,395</u> | <u>(15,097)</u> | <u>0</u> | <u>87,298</u> |
| Total Capital Assets, being depreciated | <u>919,409</u> | <u>(46,542)</u> | <u>0</u> | <u>872,867</u> |
| Total Capital Assets, net | <u>\$ 943,757</u> | <u>\$ (46,112)</u> | <u>\$ (16,903)</u> | <u>\$ 880,742</u> |

NOTE 5 ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at December 31, 2007:

| <u>Class of Payable</u> | <u>General Fund</u> | <u>IV-D Fund</u> | <u>Sales Tax Fund</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
|-------------------------|---------------------|------------------|-----------------------|---------------------------------|-------------------|
| Vendor | \$ 48,843 | \$ 1,078 | \$ 1,051 | \$ 280 | \$ 51,252 |
| Salaries and benefits | 17,002 | 11,938 | 0 | 2,975 | 31,915 |
| Other | <u>6,507</u> | <u>0</u> | <u>125,380</u> | <u>0</u> | <u>131,887</u> |
| Total | <u>\$ 72,352</u> | <u>\$ 13,016</u> | <u>\$ 126,431</u> | <u>\$ 3,255</u> | <u>\$ 215,054</u> |

NOTE 6 LONG TERM-DEBT

The following is a summary of debt transactions of District Attorney of the Eleventh Judicial District for the year ended December 31, 2007:

| | <u>Balance Dec. 31, 2006</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance Dec. 31, 2007</u> | <u>Current Amounts</u> |
|----------------------------------|------------------------------|------------------|-------------------|------------------------------|------------------------|
| Certificate of Indebtedness-2004 | \$ 331,052 | \$ 0 | \$ 120,000 | \$ 211,052 | \$ 120,000 |
| Total | <u>\$ 331,052</u> | <u>\$ 0</u> | <u>\$ 120,000</u> | <u>\$ 211,052</u> | <u>\$ 120,000</u> |

The terms of the individual debt issues of the District are as follows:

| | <u>Interest Rate</u> | <u>Maturity Date</u> | <u>Amount Issued</u> | <u>Amount Outstanding</u> |
|------------------------------------|----------------------|----------------------|----------------------|---------------------------|
| Certificate of Indebtedness - 2004 | 3.25% | 2010 | \$ 666,052 | \$ 211,052 |
| Total | | | <u>\$ 666,052</u> | <u>\$ 211,052</u> |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 6 LONG TERM-DEBT (CONTINUED)

The annual requirements to amortize all debt outstanding as of December 31, 2007, including interest payments are as follows:

| <u>Year Ending</u> <u>December 31</u> | <u>COI-2004</u> <u>Principal</u> | <u>COI-2004</u> <u>Interest</u> | <u>Total</u> |
|--|-------------------------------------|------------------------------------|-------------------|
| 2008 | \$ 120,000 | \$ 6,859 | \$ 126,859 |
| 2009 | <u>91,052</u> | <u>2,959</u> | <u>94,011</u> |
| Total | <u>\$ 211,052</u> | <u>\$ 9,818</u> | <u>\$ 220,870</u> |

NOTE 7 PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. Secretaries of the District Attorney's office are members of the Parochial Employees Retirement System 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.

A. District Attorneys' Retirement System

The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 7 PENSION PLANS (CONTINUED)

A. District Attorneys' Retirement System (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana, 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate was 3.5% from January 1, 2007 through June 30, 2007 and 0.0% from July 1, 2007 through December 31, 2007 of annual covered payroll. Contributions to the system include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney contributions to the System for the years ended December 31, 2007, 2006 and 2005, were \$3,115, \$8,462 and \$8,007, respectively, equal to the required contributions for each year.

B. Parochial Employees' Retirement System

Substantially all employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 13.25% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2007, 2006 and 2005, were \$57,845, \$54,113 and \$58,255, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 8 INTERFUND TRANSFERS

Transfers for the year ended December 31, 2007, were as follows:

| <u>Fund</u> | <u>Transfers In</u> | <u>Transfers Out</u> |
|--------------------------|---------------------|----------------------|
| General Fund | \$ 156,621 | \$ 0 |
| IV-D Fund | 0 | 70,284 |
| Sales Tax Fund | 0 | 35,000 |
| Other Governmental Funds | 0 | 51,337 |
| Total | <u>\$ 156,621</u> | <u>\$ 156,621</u> |

NOTE 9 LEASES

The District Attorney of the Eleventh Judicial District was not obligated under any noncancellable capital or operating leases at December 31, 2007.

NOTE 10 LITIGATION

There was no outstanding litigation against the District Attorney of the Eleventh Judicial District at December 31, 2007.

NOTE 11 CLAIMS AND JUDGMENTS

The District Attorney of the Eleventh Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney.

NOTE 12 RISK MANAGEMENT

The District Attorney of the Eleventh Judicial District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

REQUIRED SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

| | Original/Final Budget | Actual | Variance Fav./(Unfav.) |
|---|--------------------------|-------------------|----------------------------|
| Revenues | | | |
| Fees, fines, and charges for services | \$ 530,000 | \$ 761,396 | \$ 231,396 |
| Intergovernmental | 60,000 | 51,985 | (8,015) |
| Interest income | 5,000 | 4,779 | (221) |
| Miscellaneous | 0 | 3,191 | 3,191 |
| Total Revenues | <u>595,000</u> | <u>821,351</u> | <u>226,351</u> |
| Expenditures | | | |
| General government | | | |
| Personal services | 500,000 | 521,879 | (21,879) |
| Travel | 10,000 | 10,493 | (493) |
| Operating services | 360,000 | 353,186 | 6,814 |
| Supplies | 25,000 | 21,841 | 3,159 |
| Professional services | 7,500 | 0 | 7,500 |
| Capital outlay | 12,500 | 6,716 | 5,784 |
| Total Expenditures | <u>915,000</u> | <u>914,115</u> | <u>885</u> |
| Excess/(Deficiency) of Revenues Over Expenditures | (320,000) | (92,764) | 227,236 |
| Other Financing Sources/(Uses) | | | |
| Transfers (from police jury) | 50,000 | 36,000 | (14,000) |
| Transfers (interfund activity) | 270,000 | 156,621 | (113,379) |
| Total Other Financing Sources/(Uses) | <u>320,000</u> | <u>192,621</u> | <u>(127,379)</u> |
| Net Change in Fund Balances | 0 | 99,857 | 99,857 |
| Fund Balances, Beginning of year | <u>120,532</u> | <u>120,532</u> | <u>0</u> |
| Fund Balances, End of year | <u>\$ 120,532</u> | <u>\$ 220,389</u> | <u>\$ 99,857</u> |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

| | Original/Final Budget | Actual | Variance Fav./(Unfav.) |
|---|--------------------------|------------------|----------------------------|
| Revenues | | | |
| Intergovernmental | \$ 360,000 | \$ 410,591 | \$ 50,591 |
| Miscellaneous | 0 | 1 | 1 |
| Total Revenues | <u>360,000</u> | <u>410,592</u> | <u>50,592</u> |
| Expenditures | | | |
| General government | | | |
| Personal services | 280,000 | 276,252 | 3,748 |
| Travel | 10,000 | 17,854 | (7,854) |
| Operating services | 30,000 | 27,321 | 2,679 |
| Supplies | 10,000 | 7,489 | 2,511 |
| Capital outlay | 0 | 0 | 0 |
| Total Expenditures | <u>330,000</u> | <u>328,916</u> | <u>1,084</u> |
| Excess/(Deficiency) of Revenues Over Expenditures | 30,000 | 81,676 | 51,676 |
| Other Financing Sources/(Uses) | | | |
| Transfers (interfund activity) | (30,000) | (70,284) | (40,284) |
| Total Other Financing Sources/(Uses) | <u>(30,000)</u> | <u>(70,284)</u> | <u>(40,284)</u> |
| Net Change in Fund Balances | 0 | 11,392 | 11,392 |
| Fund Balances, Beginning of year | <u>21,178</u> | <u>21,178</u> | <u>0</u> |
| Fund Balances, End of year | <u>\$ 21,178</u> | <u>\$ 32,570</u> | <u>\$ 11,392</u> |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - SALES TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

| | <u>Original/Final Budget</u> | <u>Actual</u> | <u>Variance Fav./Unfav.)</u> |
|---|----------------------------------|-------------------|----------------------------------|
| Revenues | | | |
| Taxes | | | |
| Sales | \$ 320,000 | \$ 319,217 | \$ (783) |
| Interest income | <u>5,000</u> | <u>6,074</u> | <u>1,074</u> |
| Total Revenues | 325,000 | 325,291 | 291 |
| Expenditures | | | |
| General government | | | |
| Operating services | 30,000 | 28,028 | 1,972 |
| Supplies | 2,000 | 0 | 2,000 |
| Professional services | 0 | 7,015 | (7,015) |
| Debt service | 130,000 | 130,759 | (759) |
| Capital outlay | <u>3,000</u> | <u>6,442</u> | <u>(3,442)</u> |
| Total Expenditures | <u>165,000</u> | <u>172,244</u> | <u>(7,244)</u> |
| Excess/(Deficiency) of Revenues Over Expenditures | 160,000 | 153,047 | (6,953) |
| Other Financing Sources/(Uses) | | | |
| Transfers (interfund activity) | <u>(160,000)</u> | <u>(35,000)</u> | <u>125,000</u> |
| Total Other Financing Sources/(Uses) | <u>(160,000)</u> | <u>(35,000)</u> | <u>125,000</u> |
| Net Change in Fund Balances | 0 | 118,047 | 118,047 |
| Fund Balances, Beginning of year | <u>119,889</u> | <u>119,889</u> | <u>0</u> |
| Fund Balances, End of year | <u>\$ 119,889</u> | <u>\$ 237,936</u> | <u>\$ 118,047</u> |

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007

SECTION #1

SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

- | | | |
|----|---|-------------|
| 1. | Type of auditors' report issued. | Unqualified |
| 2. | Internal control over financial reporting: | |
| | a) Material weaknesses identified? | None |
| | b) Reportable conditions identified not considered to be material weaknesses? | None |
| | c) Noncompliance material to the financial statements noted? | None |

SECTION #2

FINANCIAL STATEMENT FINDINGS

None reported.

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 - 133 EAST FIFTH STREET
NATCHITOCHE, LA 71457

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUYRES, CPA
JAY H. SHEFFIELD, CPA

Telephone (318) 352-6458
FAX (318) 352-0404
office@hjhcpa.biz

JAMES S. SHEFFIELD, CPA

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 Don Burkett
District Attorney of the Eleventh Judicial District
Many, Louisiana 71449

We have audited the accompanying basic financial statements of the District Attorney of the Eleventh Judicial District, Many, Louisiana, a component unit of the Sabine Parish Police Jury, as of and for the year ended December 31, 2007, and have issued our report dated May 16, 2008. We conducted our 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 our audit, we considered the District Attorney of the Eleventh Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Eleventh Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Eleventh 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 entity'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 entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

Our 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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Eleventh Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Page #2

This report is intended solely for the information and use of the District Attorney of the Eleventh Judicial District, management and the Louisiana State Legislative Auditor and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hines, Jackson & Hines

Natchitoches, Louisiana

May 16, 2008

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

| <u>Ref. No.</u> | <u>Fiscal Year Finding Initially Occurred</u> | <u>Description of Finding</u> | <u>Corrective Action Taken (Yes, No, Partially)</u> | <u>Planned Corrective Action/Partial Corrective Action Taken</u> |
|-----------------|---|--|---|--|
| 2005-01 | 2005 | Actual revenues of the District Attorney's general fund were \$157,217 (21.99%) less than budgeted amounts in 2005. Also, actual expenditures of the District Attorney's sales tax fund were \$289,046 (165.17%) more than budgeted amounts in 2005. | Yes | This finding has been resolved. |
| 2006-01 | 2006 | Actual expenditures of the District Attorney's sales tax fund were \$164,055 (105.84%) more than budgeted amounts in 2006. | Yes | This finding has been resolved. |

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

| <u>Ref. No.</u> | <u>Description of Finding</u> | <u>Corrective Action Planned</u> | <u>Name(s) of Contact Person(s)</u> | <u>Expected Date of Completion</u> |
|-----------------|-------------------------------|----------------------------------|-------------------------------------|------------------------------------|
|-----------------|-------------------------------|----------------------------------|-------------------------------------|------------------------------------|

Nothing came to our attention that would require disclosure under Government Auditing Standards.