

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

ANNUAL FINANCIAL STATEMENTS  
WITH AUDITOR'S REPORT

DECEMBER 31, 2011

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## INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Thirty-Sixth Judicial District Attorney, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Thirty-Sixth Judicial District Attorney's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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 opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Thirty-Sixth Judicial District Attorney, as of December 31, 2011, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 31, 2012 on my consideration of the Thirty-Sixth Judicial District Attorney's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 23 through 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the

The Honorable David Burton  
Thirty-Sixth Judicial District Attorney  
Parish of Beauregard  
State of Louisiana  
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required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

The Thirty-Sixth Judicial District Attorney has not presented management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Thirty-Sixth Judicial District Attorney's financial statements as a whole. The accompanying schedule of fiduciary net assets is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of fiduciary net assets is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



DeRidder, Louisiana  
May 31, 2012

## BASIC FINANCIAL STATEMENTS

Statement of Net Assets  
 For the Year Ended December 31, 2011

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 340,906
Accounts receivable	500
Intergovernmental:	
Due from other governments	47,093
State grants receivable	39,654
Due from fiduciary funds	65
Prepaid insurance	1,281
Capital assets, net	299,855
Total assets	<u>\$ 729,354</u>
LIABILITIES	
Accounts payable	\$ 11,671
Payroll taxes payable	87
Total liabilities	<u>\$ 11,758</u>
NET ASSETS	
Invested in capital asset	\$ 299,855
Unrestricted	417,741
Total net assets	<u>\$ 717,596</u>
Total liabilities and net assets	<u>\$ 729,354</u>

The accompanying notes are an integral part of this statement.

Statement of Activities  
For the Year Ended December 31, 2011

	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Assets Governmental Activities</u>
	<u>Expenses</u>	<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Program activities				
General government				
Judiciary	\$ 909,155	\$ 474,462	\$ 424,924	\$ (9,769)
General revenues:				
Investment earnings				1,749
Rental				5,250
		Total general revenues and transfers		6,999
		Change in net assets		(2,770)
Net assets at beginning of year				720,366
Net assets at end of year				\$ 717,596

The accompanying notes are an integral part of the statement.

Balance Sheet  
Governmental Funds  
For the Year Ended December 31, 2011

	Major Funds					Total Governmental Funds
	General	Title IV-D Fund	Worthless Check Fund	Truancy Assessment Fund	Special Construction Fund	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 308,762	\$ 24,473	\$ 2,201	\$ 5,470	\$ -	\$ 340,906
Accounts receivable	500	-	-	-	-	500
Intergovernmental:						
State grant receivable	-	-	-	39,654	-	39,654
Due from other governments	30,191	16,902	-	-	-	47,093
Prepaid Insurance	1,281	-	-	-	-	1,281
Due from other funds	40,294	-	-	-	-	40,294
Total assets	<u>\$ 381,028</u>	<u>\$ 41,375</u>	<u>\$ 2,201</u>	<u>\$ 45,124</u>	<u>\$ -</u>	<u>\$ 469,728</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 10,647	\$ 500	\$ 524	\$ -	\$ -	\$ 11,671
Payroll taxes payable	87	-	-	-	-	87
Due to other funds	-	-	-	40,229	-	40,229
Total liabilities	<u>\$ 10,734</u>	<u>\$ 500</u>	<u>\$ 524</u>	<u>\$ 40,229</u>	<u>\$ -</u>	<u>\$ 51,987</u>
Fund Balances:						
Nonspendable						
Not in spendable form	\$ 1,281	\$ -	\$ -	\$ -	\$ -	\$ 1,281
Restricted	-	40,875	1,677	4,895	-	47,447
Unassigned	369,013	-	-	-	-	369,013
Total fund balances	<u>\$ 370,294</u>	<u>\$ 40,875</u>	<u>\$ 1,677</u>	<u>\$ 4,895</u>	<u>\$ -</u>	<u>\$ 417,741</u>
Total liabilities and fund balances	<u>\$ 381,028</u>	<u>\$ 41,375</u>	<u>\$ 2,201</u>	<u>\$ 45,124</u>	<u>\$ -</u>	<u>\$ 469,728</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet  
to Statement of Net Assets  
For the Year Ended December 31, 2011

Total fund balance - total governmental funds	\$ 471,741
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	<u>299,855</u>
Net assets of governmental activities	<u><u>\$ 771,596</u></u>

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended December 31, 2011

	Major Funds					Total
	General	Title IV-D Fund	Worthless Check Fund	Truancy Assessment Fund	Special Construction Fund	
<b>Revenues</b>						
Intergovernmental:						
State grants	\$ 82,521	\$ -	\$ -	\$ 90,821	\$ -	\$ 173,342
State reimbursement of operating cost	-	97,208	-	-	-	97,208
Local reimbursement of operating cost	154,374	-	-	-	-	154,374
Fees, charges and commissions for services	442,411	-	32,051	-	-	474,462
Investment income	1,612	73	7	43	14	1,749
Other revenues	5,250	-	-	-	-	5,250
<b>Total revenues</b>	<u>\$ 686,168</u>	<u>\$ 97,281</u>	<u>\$ 32,058</u>	<u>\$ 90,864</u>	<u>\$ 14</u>	<u>\$ 906,385</u>
<b>Expenditures</b>						
Judiciary						
Personal services and related benefits	\$ 409,372	\$ 96,039	\$ -	\$ 77,130	\$ -	\$ 582,541
Travel and professional development	26,415	70	5,787	3,749	-	36,021
Operating services	26,824	5,250	12,328	-	-	44,402
Supplies	30,028	158	11,784	4,030	-	46,000
Contracted services	169,172	-	-	-	-	169,172
Capital outlay	-	-	-	3,616	-	3,616
<b>Total expenditures</b>	<u>\$ 661,811</u>	<u>\$ 101,517</u>	<u>\$ 29,899</u>	<u>\$ 88,525</u>	<u>\$ -</u>	<u>\$ 881,752</u>
Excess (deficiency) of revenues over expenditures	\$ 24,357	\$ (4,236)	\$ 2,159	\$ 2,339	\$ 14	\$ 24,633
<b>Other financing sources (uses):</b>						
Transfers in	\$ 25,741	\$ -	\$ -	\$ -	\$ -	\$ 25,741
Transfers out	-	(3,806)	(2,480)	-	(19,455)	(25,741)
<b>Total other financing sources (uses)</b>	<u>\$ 25,741</u>	<u>\$ (3,806)</u>	<u>\$ (2,480)</u>	<u>\$ -</u>	<u>\$ (19,455)</u>	<u>\$ -</u>
Net change in fund balance	\$ 50,098	\$ (8,042)	\$ (321)	\$ 2,339	\$ (19,441)	\$ 24,633
Fund balances at beginning of year	320,196	48,917	1,998	2,556	19,441	393,108
Fund balances at end of year	<u>\$ 370,294</u>	<u>\$ 40,875</u>	<u>\$ 1,677</u>	<u>\$ 4,895</u>	<u>\$ -</u>	<u>\$ 417,741</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of Governmental Funds to the  
Statement of Activities  
For the Year Ended December 31, 2011

Net change in fund balances - total governmental funds	\$ 24,633
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	3,616
Depreciation expense on capital assets is reported in the government- wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.	<u>(31,019)</u>
Change in net assets of governmental activities	<u><u>\$ (2,770)</u></u>

The accompanying notes are an integral part of this statement.

Statement of Fiduciary Net Assets  
 Agency Funds  
 For the Year Ended December 31, 2011

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$ 65
Accounts receivable	5,921
Total assets	<u>\$ 5,986</u>
Liabilities	
Due to other funds	\$ 65
Due to others	5,921
Total liabilities	<u>\$ 5,986</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

## Thirty-Sixth Judicial District Attorney

### Notes to the Financial Statements As of and for the Year Ended December 31, 2011

#### **INTRODUCTION**

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

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Thirty-Sixth Judicial District Attorney 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 34, *Basic Financial Statements - Management's Discussion Analysis - for State and Local Governments*, issued in June 1999.

##### **B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the district attorney includes all funds, account groups and activities that are controlled by the district attorney as an independently elected parish official. As an independently elected parish official, the district attorney is solely responsible for the retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the district attorney's office that are paid by the parish police jury as required by Louisiana law, the district attorney's office is financially independent. Accordingly, the district attorney is a separate governmental reporting entity. Certain units of local government over which the district attorney exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish district attorney.

##### **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 relating to certain district attorney functions and activities. A fund is defined as a separate fiscal accounting entity with a self-balancing set of accounts.

##### 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:

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

General Fund – the primary operating fund of the district attorney and it accounts for all financial resources, except for those in another fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the district attorney's policy.

Special Revenue Funds – to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Title IV-D Fund – The 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 Check Fund – The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

Truancy Assessment Fund – The Truancy Assessment and Service Center Project will prevent and reduce the incidence of out-of-wedlock births by identifying children at risk of school failure due to excessive and unexcused absences and providing services to these children and their families. Truancy has been identified as a risk factor that contributes to the incidence of out-of-wedlock births. The purpose of the truancy assessment centers is to provide for the early identification and assessment of truants and the prompt delivery of coordinated interventions to prevent continued unauthorized school absences.

Capital Project Fund – to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.

Special Construction Fund – The district attorney's office is being enlarged to accommodate an increase in personnel used to provide additional services of the office. The special construction fund has been set up to collect funds and pay expenditures associated with enlarging and renovating the district attorney's office.

Fiduciary Funds – Fiduciary fund reporting focuses on net assets and change in net assets. The only funds accounted for in this category by the district attorney are agency funds. The agency funds account for assets held by the district attorney as an agent for various taxing bodies (tax collections) and for deposits held pending court action. 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 use the modified accrual basis of accounting. The following are the district attorney's fiduciary funds.

Agency Funds

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

Bail Bond Collection Trust Fund – The Bail Bond Collection Trust Fund was established in compliance with LSA-R.S. 15:571.11. The district attorney collects on a judgment of bond forfeiture and distributes the proceeds according to this statute. Thirty percent of all funds collected shall be disbursed to the district attorney's general fund, twenty-five percent of all funds collected shall be disbursed to the parish's criminal court fund, twenty-five percent shall be disbursed to the sheriff's general fund and the remaining twenty percent shall be disbursed to the

Thirty-Sixth Judicial District Attorney  
Notes to the Financial Statements (Continued)

Indigent Defender Program. All funds shall be disbursed to the parish where the bonds were posted.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, 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. The statement of revenues, expenditures, and changes in fund balances 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 is then reconciled, through adjustment, to a government-wide view of district attorney operations.

The amounts reflected in the General Fund and Other Funds, of Statements C and E, 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 that 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 are recorded in the year in which they are collected by the parish tax collector.

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

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

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the district attorney as a whole. These statements include all the financial activities of the district attorney. Information contained in these columns reflect 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*.

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from district attorney users as a fee for services; program revenues reduce the cost of the function to be financed from the district attorney’s general fund.

When both restricted and unrestricted resources are available for use, it is the entity’s policy to use restricted resources first, and then unrestricted resources, as they are needed.

The district attorney has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

**E. BUDGET**

The district attorney uses the following budget practices:

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

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those other 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 or any other state of the United States, or under the laws of the United States.

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 are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At December 31, 2011 the district attorney had no investments.

**G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**H. PREPAID ITEMS**

Premium payments for insurance costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

**I. 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 \$5,000 or more for capitalizing capital assets.

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 value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

<u>Description</u>	<u>Estimated Lives</u>
Building and building improvements	20 - 40 years
Furniture and equipment	5-15 years

**J. COMPENSATED ABSENCES**

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

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

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

At December 31, 2011 the district attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

**K. RESTRICTED NET ASSETS**

For government wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**L. FUND BALANCES**

**Nonspendable** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted into cash, for example, inventories and prepaid amounts. As for the Thirty-Sixth Judicial District Attorney the nonspendable fund balance consists of prepaid amounts of insurance premiums.

**Restricted** Amounts that are restricted to specific purposes should be reported as restricted fund balance. Fund balance should be reported when constraints placed on the use of resources are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

**Unassigned** Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**M. EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the district attorney, which are either unusual in nature or infrequent in occurrence. The district attorney had no extraordinary or special items as of December 31, 2011.

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

**N. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**O. 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 and expenditures during the reporting period. Actual results could differ from these estimates.

**2. EXCESS EXPENDITURES OVER APPROPRIATIONS**

The following individual fund had actual expenditures over budgeted appropriations for the year ended December 31, 2011:

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
Truancy Assessment Fund	\$ 79,000	\$ 88,480	\$ 88,525	\$ 45

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2011, the district attorney has cash and cash equivalents (book balances) totaling \$340,971 as follows:

Interest bearing demand deposits	\$ 108,125
Demand deposits	2
Time deposits	232,844
Total	<u>\$ 340,971</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2011, the district attorney has \$360,809 in deposits (collected bank balances). These deposits are secured from risk by \$360,809 of federal deposit insurance.

**4. RECEIVABLES**

The receivables of \$87,247 at December 31, 2011, are as follows:

Class of receivable	General Fund	Special Revenue Funds		Total
		Title IV-D Fund	Truancy Assessment Fund	
Intergovernmental	\$ 30,191	\$ 16,902	\$ 39,654	\$ 86,747
Accounts receivable	500	-	-	500
Total	<u>\$ 30,691</u>	<u>\$ 16,902</u>	<u>\$ 39,654</u>	<u>\$ 87,247</u>

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

**5. INTERFUND RECEIVABLES/PAYABLES**

The following due to/from balances exist due to payments made out of one fund that relate to the other fund. The balance in each respective due to/from account is expected to be paid within the current year. These amounts represent loans until monies from grants are received.

	<u>Due from</u>	<u>Due to</u>
General fund	\$ 40,294	\$ -
Truancy assessment fund	-	40,229
Agency funds	-	65
Total	<u>\$ 40,294</u>	<u>\$ 40,294</u>

**6. INTERFUND TRANSFERS**

The followings transfers among funds represent the general fund transferring money to the special construction project for the renovation to the district attorney's office and the general fund transferring money to the truancy assessment fund until grant funds are received. Other transfers are made as needed for operations.

	<u>Transfer in</u>	<u>Transfer out</u>
General fund	\$ 25,741	\$ -
IV-D fund	-	3,806
Worthless check fund	-	2,480
Special construction fund	-	19,455
Total	<u>\$ 25,741</u>	<u>\$ 25,741</u>

**7. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2011, for the district attorney is as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets being depreciated:				
Building improvements	\$ 308,514	\$ -	\$ -	\$ 308,514
Equipment and furniture	279,343	3,616	-	282,959
Total capital assets being depreciated	<u>587,857</u>	<u>3,616</u>	<u>-</u>	<u>591,473</u>
Less accumulated depreciation for:				
Building improvements	70,480	9,986	-	80,466
Equipment and furniture	190,119	21,033	-	211,152
Total accumulated depreciation	<u>260,599</u>	<u>31,019</u>	<u>-</u>	<u>291,618</u>
Total capital assets being depreciated, net	<u>\$ 327,258</u>	<u>\$ (27,403)</u>	<u>\$ -</u>	<u>\$ 299,855</u>

Depreciation expense of \$31,019 for the year ended December 31, 2011, was charged to the following governmental functions:

Judicial	<u>\$ 31,019</u>
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Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

**8. ACCOUNTS AND OTHER PAYABLES**

The payables of \$11,758 at December 31, 2011, are as follows:

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Accounts	\$ 10,647	\$ 500	\$ 524	\$ 11,671
Payroll taxes	87	-	-	87
Total	<u>\$ 10,734</u>	<u>\$ 500</u>	<u>\$ 524</u>	<u>\$ 11,758</u>

**9. PENSION PLANS**

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amounts paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% 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% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% 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% 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% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. 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 for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

**FUNDING POLICY**

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 9.75% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 2011, 2010, and 2009 were \$20,333, \$12,146, and \$4,123, respectively equal to the required contributions for each year.

Substantially all other employees of the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district attorney are members of Plan A.

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

FUNDING POLICY

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 15.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district 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's contributions to the System under Plan A for the years ending December 31, 2011, 2010, and 2009, were \$29,216, \$31,336, and \$27,493, respectively, equal to the required contributions for each year.

**10. DEFERRED COMPENSATION PLAN**

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

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, or \$20 per month, and contribute up to a maximum of 25% of taxable compensation, not to exceed \$16,500 per calendar year for those participants under age 50, for participants age 50 and older the limit is \$22,000.

A special "catch-up" provision may be used to invest up to \$31,000 per year for the three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option (s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals at any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investments options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the options chosen. Both the administrative and investment

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Concluded)

management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

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

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

**11. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED  
IN THE ACCOMPANYING FINANCIAL STATEMENTS**

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

REQUIRED SUPPLEMENTAL INFORMATION

General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 Budget and Actual  
 For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amount Budgetary Basis	Budget to GAAP differences over (under)	Actual Amount GAAP Basis
	Original	Final			
Revenues					
Intergovernmental:					
State grants	\$ 56,250	\$ 82,521	\$ 82,521	\$ -	\$ 82,521
Local reimbursement of operating cost	155,000	155,000	154,374	(626)	154,374
Fees, charges and commissions for services	410,000	440,000	442,411	2,411	442,411
Investment income	2,000	2,000	1,612	(388)	1,612
Other revenue	5,000	5,250	5,250	-	5,250
Total revenues	<u>\$ 628,250</u>	<u>\$ 684,771</u>	<u>\$ 686,168</u>	<u>\$ 1,397</u>	<u>\$ 686,168</u>
Expenditures					
Judiciary:					
Personal services and related benefits	\$ 375,000	\$ 410,000	\$ 409,372	\$ 628	\$ 409,372
Travel and professional development	25,000	25,000	26,415	(1,415)	26,415
Operating services	40,000	28,000	26,824	1,176	26,824
Supplies	15,000	30,000	30,028	(28)	30,028
Contracted services	165,000	169,000	169,172	(172)	169,172
Total expenditures	<u>\$ 620,000</u>	<u>\$ 662,000</u>	<u>\$ 661,811</u>	<u>\$ 189</u>	<u>\$ 661,811</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 8,250</u>	<u>\$ 22,771</u>	<u>\$ 24,357</u>	<u>\$ 1,586</u>	<u>\$ 24,357</u>
Other financing sources:					
Transfer in	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,741</u>	<u>\$ 25,741</u>	<u>\$ 25,741</u>
Net change in fund balance	\$ 8,250	\$ 22,771	\$ 50,098	\$ 27,327	\$ 50,098
Fund balances at beginning of year	440,000	320,196	320,196	-	320,196
Fund balances at end of year	<u>\$ 448,250</u>	<u>\$ 342,967</u>	<u>\$ 370,294</u>	<u>\$ 27,327</u>	<u>\$ 370,294</u>

Special Revenue Fund  
Title IV-D Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amount Budgetary Basis	Budget to GAAP differences over (under)	Actual Amount GAAP Basis
	Original	Final			
<b>Revenues</b>					
State reimbursement of operating cost	\$ 115,000	\$ 97,000	\$ 97,208	\$ 208	\$ 97,208
Investment income	100	70	73	3	73
Total revenues	<u>\$ 115,100</u>	<u>\$ 97,070</u>	<u>\$ 97,281</u>	<u>\$ 211</u>	<u>\$ 97,281</u>
<b>Expenditures</b>					
Judiciary:					
Personal services and related benefits	\$ 95,000	\$ 96,000	\$ 96,039	\$ (39)	\$ 96,039
Travel and professional development	500	70	70	-	70
Operating services	4,500	5,250	5,250	-	5,250
Supplies	-	200	158	42	158
Total expenditures	<u>\$ 100,000</u>	<u>\$ 101,520</u>	<u>\$ 101,517</u>	<u>\$ 3</u>	<u>\$ 101,517</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 15,100</u>	<u>\$ (4,450)</u>	<u>\$ (4,236)</u>	<u>\$ 208</u>	<u>\$ (4,236)</u>
Other financing (uses):					
Transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,806)</u>	<u>\$ (3,806)</u>	<u>\$ (3,806)</u>
Net change in fund balance	\$ 15,100	\$ (4,450)	\$ (8,042)	\$ (3,598)	\$ (8,042)
Fund balances at beginning of year	<u>45,000</u>	<u>48,917</u>	<u>48,917</u>	<u>-</u>	<u>48,917</u>
Fund balances at end of year	<u>\$ 60,100</u>	<u>\$ 44,467</u>	<u>\$ 40,875</u>	<u>\$ (3,598)</u>	<u>\$ 40,875</u>

Special Revenue Fund  
Worthless Check Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amount Budgetary Basis	Budget to GAAP differences over (under)	Actual Amount GAAP Basis
	Original	Final			
Revenues					
Fees, charges and commissions for services	\$ 35,000	\$ 32,000	\$ 32,051	\$ 51	\$ 32,051
Investment income	-	-	7	7	7
Other revenues	-	-	-	-	-
Total revenues	<u>\$ 35,000</u>	<u>\$ 32,000</u>	<u>\$ 32,058</u>	<u>\$ 58</u>	<u>\$ 32,058</u>
Expenditures					
Judiciary					
Travel and professional development	\$ 1,000	\$ 5,600	\$ 5,787	\$ (187)	\$ 5,787
Operating services	25,000	13,100	12,328	772	12,328
Supplies	9,000	11,500	11,784	(284)	11,784
Contracted services	500	-	-	-	-
Total expenditures	<u>\$ 35,500</u>	<u>\$ 30,200</u>	<u>\$ 29,899</u>	<u>\$ 301</u>	<u>\$ 29,899</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (500)</u>	<u>\$ 1,800</u>	<u>\$ 2,159</u>	<u>\$ 359</u>	<u>\$ 2,159</u>
Other financing (uses):					
Transfer out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,480)</u>	<u>\$ (2,480)</u>	<u>\$ (2,480)</u>
Net change in fund balance	\$ (500)	\$ 1,800	\$ (321)	\$ (2,121)	\$ (321)
Fund balances at beginning of year	<u>2,000</u>	<u>1,998</u>	<u>1,998</u>	<u>-</u>	<u>1,998</u>
Fund balances at end of year	<u><u>\$ 1,500</u></u>	<u><u>\$ 3,798</u></u>	<u><u>\$ 1,677</u></u>	<u><u>\$ (2,121)</u></u>	<u><u>\$ 1,677</u></u>

Special Revenue Fund  
Truancy Assessment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amount Budgetary Basis	Budget to GAAP differences over (under)	Actual Amount GAAP Basis
	Original	Final			
Revenues					
State grants	\$ 80,000	\$ 90,000	\$ 90,821	\$ 821	\$ 90,821
Investment income	-	50	43	(7)	43
Total revenues	<u>\$ 80,000</u>	<u>\$ 90,050</u>	<u>\$ 90,864</u>	<u>\$ 814</u>	<u>\$ 90,864</u>
Expenditures					
Judiciary:					
Personal services and related benefits	\$ 75,000	\$ 77,130	\$ 77,130	\$ -	\$ 77,130
Travel and professional development	2,000	3,750	3,749	1	3,749
Operating services	500	-	-	-	-
Supplies	1,500	4,000	4,030	(30)	4,030
Capital outlay		3,600	3,616	(16)	3,616
Total expenditures	<u>\$ 79,000</u>	<u>\$ 88,480</u>	<u>\$ 88,525</u>	<u>\$ (45)</u>	<u>\$ 88,525</u>
Net change in fund balance	\$ 1,000	\$ 1,570	\$ 2,339	\$ 769	\$ 2,339
Fund balance at beginning of year	<u>6,000</u>	<u>2,556</u>	<u>2,556</u>	<u>-</u>	<u>2,556</u>
Fund balances at end of year	<u>\$ 7,000</u>	<u>\$ 4,126</u>	<u>\$ 4,895</u>	<u>\$ 769</u>	<u>\$ 4,895</u>

OTHER SUPPLEMENTAL SCHEDULES

Schedule of Fiduciary Net Assets  
 Agency Funds  
 For the Year Ended December 31, 2011

	Bail Bond Collection Trust Fund	Asset Forfeiture Trust Fund	Total Agency Funds
Assets			
Cash and cash equivalents	\$ 50	\$ 15	\$ 65
Accounts receivable	5,920	-	5,920
Total assets	<u>\$ 5,970</u>	<u>\$ 15</u>	<u>\$ 5,985</u>
Liabilities			
Due to other funds	\$ 50	\$ 15	\$ 65
Due to others	5,920	-	5,920
Total liabilities	<u>\$ 5,970</u>	<u>\$ 15</u>	<u>\$ 5,985</u>

## OTHER REPORTS

Schedule of Prior Year Audit Findings  
Year Ended December 31, 2011

There were no prior year audit findings reported as of December 31, 2010.

Schedule of Current Year Audit Findings and Management's Response  
Year Ended December 31, 2011

There were no current year audit findings reported as of December 31, 2011.

# John A. Windham, CPA

*A Professional Corporation*

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John A. Windham, CPA  
Charles M. Reed, Jr., 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*

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

I have audited the financial statements of the governmental activities, each major fund and aggregate remaining fund information of the Thirty-Sixth Judicial District Attorney, as of and for the year ended December 31, 2011, which collectively comprise the Thirty-Sixth Judicial District Attorney's basic financial statements and have issued my report thereon dated May 31, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

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

*A deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

The Honorable David Burton  
Thirty-Sixth Judicial District Attorney  
Parish of Beauregard  
State of Louisiana  
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Thirty-Sixth Judicial District Attorney's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.

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



DeRidder, Louisiana  
May 31, 2012