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**DISTRICT ATTORNEY OF THE
TWELFTH JUDICIAL DISTRICT**

Avery Isles Parish, Louisiana

Financial Report

Year Ended December 31, 2000

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the clerk of court and other appropriate public officials. Your receipt is requested for this report. District of the Twelfth Judicial District, Avery Isles Parish, Louisiana, where a copy is kept at the office of the parish clerk of court.

Release Date 7/2/02

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Abstract

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1. *Journal of the American Medical Association*, 1997; 277: 103-107.
 2. *Journal of the American Medical Association*, 1997; 277: 108-112.

RESEARCH REPORT
THE EFFECTS OF THE 1997-1998
EL NIÑO ON THE ECONOMY OF
INDONESIA
AND THE ROLE OF THE
INTERNATIONAL MONETARY FUND

REFERENCES

The Honorable Edwin Kneff
District Attorney of the Twelfth Judicial District
Acadian Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twelfth Judicial District, Arroyelles Parish, Louisiana, a component unit of the Arroyelles Parish Police Jury, as of and for the year ended December 31, 2004, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these annual financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twelfth Judicial District, Acapulco Parish, Louisiana, as of December 31, 2011, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 12, 2000 on our consideration of the District Attorney of Twelfth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in consideration the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Kobler, Champagne, Shreve & Company, LLC
Certified Public Accountants

Marksville, Louisiana
June 12, 2020

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acropolis Parish, Louisiana

Combined Balance Sheet - All Fund Types and Amount Groups
December 31, 2001

	Governmental Fund Types			Fiduciary Fund Type		Account Groups				Totals	
	General	Special Revenue	Capital Projects	Agency Fund	Trust	General Fund	Plant	Long-Term Debt		2001	2000
Cash	\$ 20,537	\$41,628	\$ -	\$5,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,441	\$ 142,419
Receivables											
Contributions on flow and in advance	6,440	-	-	-	-	-	-	-	-	6,440	14,695
Licenses gaming revenue	9,424	-	-	-	-	-	-	-	-	9,424	14,960
Rent of Facilities	-	14,429	-	-	-	-	-	-	-	14,429	22,677
Due from other funds	15,795	-	-	-	-	-	-	-	-	15,795	74,219
Furniture and equipment	-	-	-	-	-	113,180	-	-	-	113,180	187,669
Library books	-	-	-	-	-	3,252	-	-	-	3,252	3,252
Land	-	-	-	-	-	76,568	-	-	-	76,568	76,568
Building and improvements	-	-	-	-	-	787,119	-	-	-	787,119	787,119
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	175,880	175,880	175,880	211,000
Total cash and other debts	<u>\$ 26,187</u>	<u>\$46,057</u>	<u>\$ -</u>	<u>\$4,276</u>	<u>\$ -</u>	<u>\$467,148</u>	<u>\$ -</u>	<u>\$175,880</u>	<u>\$ -</u>	<u>\$1,469,488</u>	<u>\$1,598,175</u>

(continued)

ASSETS AND OTHER DEBITS

Cash
Receivables
Contributions on flow and in advance
Licenses gaming revenue
Rent of Facilities
Due from other funds
Furniture and equipment
Library books
Land
Building and improvements
Amount to be provided for retirement of general long-term debt

Total cash and other debts

DISTRICT ATTORNEY OF THE TWILFTH JUDICIAL DISTRICT
Assyria Parish, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)
December 31, 2000

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:	Governmental Fund Types				Revolving Fund Types		Account Groups				Totals	
	General		Special		Capital		Fund	Agency	General		Long-Term	Totals
	Debit	Credit	Debit	Credit	Debit	Credit			Debit	Credit		
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,484
Payroll taxes payable	-	6,221	-	-	-	-	-	-	-	6,221	-	789
Contract payable	-	-	-	-	-	-	-	-	-	-	-	53,739
Buildings payable	-	-	-	-	-	-	-	-	-	-	-	17,912
Due to other governmental units	-	-	-	-	-	-	7,391	-	-	-	-	7,391
Due to other funds	-	14,861	-	-	-	-	1,893	-	-	-	16,754	74,319
Contributions of individuals	-	-	-	-	-	-	-	-	-	-	375,000	311,000
Total liabilities	-	17,121	-	-	-	-	9,274	-	-	-	375,000	401,209
Equity and other credits:	-	-	-	-	-	-	-	-	-	-	-	-
Investment in general fund assets	-	-	-	-	-	-	-	-	881,118	-	-	881,118
Fund balances -	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	76,187	40,534	-	-	-	-	-	-	-	-	-	116,721
Total fund balance	76,187	40,534	-	-	-	-	-	-	-	-	-	116,721
Total equity and other credits	76,187	40,534	-	-	-	-	-	-	881,118	-	-	1,098,869
Total liabilities, equity and other credits	\$ 76,187	\$60,877	\$ -	\$ -	\$ -	\$ -	\$ 9,274	\$ -	\$ 881,118	\$ 175,000	\$ 175,000	\$ 1,115,274

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Averyella Parish, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended December 31, 2011

				Totals	
	<u>General</u>	<u>Special</u>	<u>Capital</u>	<u>(Miscellaneous/Other)</u>	
		<u>Receipts</u>	<u>Projects</u>	<u>2011</u>	<u>2010</u>
Revenues:					
Contributions for fees and royalties	\$ 144,809	\$ -	\$ -	\$ 144,809	\$ 111,111
Virgin Automobile Revenue	20,000	-	-	20,000	11,517
Rent	28,794	-	-	28,794	18,000
Transfer asset appropriations	20,000	-	-	20,000	1,193
Indian gaming revenue	70,341	-	-	70,341	49,010
Fees for the collection of wastewater sludge	-	30,881	-	30,881	11,178
Grant from the Louisiana Department of Health and Human Resources	-	263,112	-	263,112	200,164
Other	8,889	1,338	-	10,227	41,141
Total revenues	<u>282,833</u>	<u>315,331</u>	<u>-</u>	<u>598,164</u>	<u>413,113</u>
Expenditures:					
General government - judicial					
Salaries and related benefits	120,940	108,179	-	219,119	213,331
Professional services	4,499	-	-	4,499	9,788
Information dues	7,620	-	-	7,620	4,374
Rent	-	18,794	-	18,794	18,000
Restitution payments	-	18,208	-	18,208	17,000
Conventions and meetings	4,958	1,313	-	6,271	3,232
Miscellaneous	179	31	-	210	1,837
Office supplies	118	868	-	1,086	1,658
Interest	-	-	-	-	280
Debt service -					
Principal retirement	116,000	-	-	116,000	49,000
Interest and bond charges	26,500	-	-	26,500	14,627
Capital outlay	1,440	2,079	-	3,519	263,037
Total expenditures	<u>226,117</u>	<u>231,368</u>	<u>-</u>	<u>457,485</u>	<u>563,019</u>
Excess (deficiency) of revenues over expenditures	<u>56,716</u>	<u>83,963</u>	<u>-</u>	<u>140,699</u>	<u>150,094</u>
Other financing sources (uses)					
Operating transfers in	10,000	-	-	10,000	88,448
Operating transfers out	-	(18,000)	-	(18,000)	(88,448)
Total other financing sources (uses)	<u>10,000</u>	<u>(18,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>66,716</u>	<u>65,963</u>	<u>-</u>	<u>140,699</u>	<u>150,094</u>
Fund balances, beginning	<u>40,647</u>	<u>15,559</u>	<u>-</u>	<u>110,215</u>	<u>193,812</u>
Fund balances, ending	<u>\$ 107,363</u>	<u>\$ 81,522</u>	<u>\$ -</u>	<u>\$ 250,914</u>	<u>\$ 343,906</u>

The accompanying notes are an integral part of this statement.

OFFICE'S ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadia Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances--
Budget (GAAP Basis) and Actual--
General and Special Revenue Funds.
Year Ended December 31, 2021

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Contributions on Sale and Refundings	\$100,000	\$104,000	\$ -	\$ -	\$ -	\$ -
Water Acquisition Refundings	20,000	20,000	-	-	-	-
District court appropriations	20,000	20,000	-	-	-	-
Indian gaming revenue	10,000	99,000	(890)	-	-	-
Fees for the collection of wastewater charges	-	-	-	20,000	20,000	0
Grant from the Louisiana Department of Health and Human Services	-	-	-	200,000	200,112	112
Rent	30,000	30,704	(704)	-	-	-
Other	10,000	8,800	(1,200)	1,000	1,000	(112)
Total revenues	<u>180,000</u>	<u>562,604</u>	<u>(378)</u>	<u>211,000</u>	<u>221,112</u>	<u>112</u>
Expenditures:						
General government - judicial						
Indirect administrative benefits	120,000	123,942	(3,942)	100,000	100,000	(3,942)
Professional services	1,000	0,000	1,000	-	-	-
Insurance dues	1,000	1,000	(0)	-	-	-
Rent	-	-	-	30,000	20,704	1,296
Recruitment payments	-	-	-	10,000	10,000	(0)
Communications and postage	0,000	0,000	0	1,000	1,112	(112)
Miscellaneous	0	100	100	100	100	0
Office supplies	100	100	0	1,000	0	1,000
Insurance	-	-	-	-	-	-
Public works -						
Principal retirement	150,000	150,000	-	-	-	-
Interest and fiscal charges	20,000	20,000	0	-	-	-
Capital outlay	1,000	1,000	0	1,000	1,000	(0)
Total expenditures	<u>181,000</u>	<u>395,042</u>	<u>1,000</u>	<u>211,000</u>	<u>211,112</u>	<u>112</u>
Excess (Deficiency) of revenues over expenditures	<u>1,000</u>	<u>167,562</u>	<u>(1,000)</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>
Other financing sources (uses)						
Operating transfers in	20,000	20,000	-	-	-	-
Operating transfers out	-	-	-	(20,000)	(20,000)	-
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses	<u>21,000</u>	<u>387,562</u>	<u>(1,000)</u>	<u>(20,000)</u>	<u>80,000</u>	<u>100,000</u>
Fund balances, beginning	<u>44,000</u>	<u>44,000</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Fund balances, ending	<u>\$ 65,000</u>	<u>\$ 331,562</u>	<u>\$ (1,000)</u>	<u>\$ 50,000</u>	<u>\$ 150,000</u>	<u>\$ 100,000</u>

The accompanying notes are an integral part of the statements.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadia Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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

A. Basis of Presentation

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:147 and to the industry audit guide, *Audit of State and Local Governmental Units*. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

B. Financial Reporting Entity

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

The District Attorney of the Twelfth Judicial District is a part of the district court system of the State of Louisiana. However, the state statute that created District Attorneys also give District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acquelles Parish, Louisiana

Notes to Financial Statements (Continued)

C. Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A *fund* is a separate accounting entity with a self-balancing set of accounts. On the other hand, an *account group* is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fund assets. Governmental funds of the District Attorney include:

General Fund

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

Special Revenue Funds

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

Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary fund, special assessment funds, and trust funds).

Fiduciary Fund-

Agency Fund

The Agency Fund is custodial in nature and does not present results of operations or have a management focus. The agency fund is used to account for assets that the District Attorney holds for others in an agency capacity. The District Attorney's agency fund is the Asset Forfeiture Fund. There was no deposits for the year ended December 31, 2001.

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

Notes to Financial Statements (Continued)

D. Fixed Assets and Long-Term Liabilities

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

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

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

E. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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 TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements (Continued)

F. Cash

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

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.

H. Budget and Budgetary Accounting

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

I. Encumbrances

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

J. Compensated Absence

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

K. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources. Reserves represent those portions of fund balance not appropriable for expenditures or are legally segregated for a specific future use.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadia Parish, Louisiana

Notes to Financial Statements (Continued)

1. Total Columns on Combined Statements - Overview

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

14. Comparative Data

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

(2) Cash

At December 31, 2001, the District Attorney had interest-bearing demand deposits (bank balances) totaling \$90,840. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held by a mutually acceptable third party financial institution in the District Attorney's name; however, the securities may be released only upon the written authorization of the District Attorney, which is the lowest credit risk as defined by the Governmental Accounting Standards Board. Deposit balances (bank balances) at December 31, 2001, are secured as follows:

Bank balances	<u>\$90,840</u>
Federal deposit insurance	\$ 0
Pledged securities	<u>90,798</u>
Total federal deposit insurance and pledged securities	<u>\$181,638</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadian Parish, Louisiana

Notes to Financial Statements (Continued)

- (3) The following is a summary of receivables at December 31, 2004:

	General Fund	Special Revenue Funds	Total
Commissions on Fees & Referrals	\$ 8,440	\$ -	\$ 8,440
Indian Gaming	9,424	-	9,424
Intergovernmental:			
State of Louisiana	-	16,829	16,829
Total	<u>\$15,864</u>	<u>\$16,829</u>	<u>\$32,693</u>

- (4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment	Library Books	Land	Buildings and Furnishings	Total
Balance, December 31, 2003	\$ 187,669	\$ 3,252	\$ 76,580	\$ 787,153	\$ 974,714
Additions	3,514	-	-	-	3,514
Deletions	-	-	-	-	-
Balance, December 31, 2004	<u>\$ 191,183</u>	<u>\$ 3,252</u>	<u>\$ 76,580</u>	<u>\$ 787,153</u>	<u>\$ 958,168</u>

- (5) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the District Attorney for the year ending December 31, 2004:

<u>General Long-Term Debt</u>	<u>Balance 1/1/04</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/04</u>
Certificates of Indebtedness	<u>\$111,000</u>	<u>\$ -</u>	<u>\$126,000</u>	<u>\$375,000</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadiane Parish, Louisiana

Notes to Financial Statements (Continued)

Long-term debt payable at December 31, 2001 is comprised of the following:

Certificates of Indebtedness:

\$500,000 Certificates of Indebtedness dated August 31, 1998, due in annual installments of \$40,000 to \$60,000 through July 1, 2009; interest at 5% per annum. \$171,600

The annual requirements to amortize all long-term debt outstanding at December 31, 2001 including interest payments of \$40,025 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Totals</u>
2002	\$ 24,375
2003	60,500
2004	60,000
2005	60,500
2006	60,750
2007 - 2009	<u>171,600</u>
	<u>\$444,125</u>

(4) Retirement Systems

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

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 10618, Baton Rouge, Louisiana 70809.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadiane Parish, Louisiana

Notes to Financial Statements (Continued)

Plan members are required to contribute 2.0 percent of their annual covered salary and the District Attorney is required to contribute at the statutory rate of 2.75 percent of the annual covered payroll. The District Attorney's contributions to the system for the year ended December 31, 2001, 2000, and 1999 were \$2,566, \$2,239, and \$2,616 respectively, which was equal to the required contribution for each year.

During the year ended December 31, 2001 the District Attorney's office also transferred \$93,578 to the Parishwide Employees Retirement System on behalf of two employees for the purchase of prior service covering the period of August 1, 1973 through December 31, 1991. The cost to the District Attorney represents one-half of the employer contributions plus interest and actuarial costs. The Acadiane Parish Police Jury transferred the remaining half of these costs during 2001.

B. District Attorney's Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and awarded by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2105 Decatur Street, New Orleans, Louisiana 70116.

Plan members are not required to contribute a percentage of the annual covered payroll. The District Attorney was not required to contribute to the district attorneys retirement system for fiscal year end December 31, 2001. The District Attorney's contributions to the system for the year ended December 31, 2001, 2000 and 1999 were 0-0%, 0-0% and 0-0%, respectively, equal to the required contribution for each year.

(7) Litigation

At December 31, 2001, there is no litigation pending against the District Attorney.

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Acadiane 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 Acadiane Parish Police Jury pays certain salaries and employee contributions of secretarial personnel.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

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

Comparative Balance Sheet
 December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash	\$ 57,517	\$ 84,934
Receivables:		
Commissions on fines and forfeitures	6,448	14,686
Indian gaming revenue	9,424	18,960
State of Louisiana	-	5,850
Due from other funds	<u>16,786</u>	<u>-</u>
Total assets	<u>\$ 70,167</u>	<u>\$ 122,430</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ -	\$ 3,458
Due to other funds	<u>-</u>	<u>74,515</u>
Total liabilities	<u>-</u>	<u>77,973</u>
Fund balance:		
Unassigned, undesignated	<u>70,167</u>	<u>44,457</u>
Total liabilities and fund balance	<u>\$ 70,167</u>	<u>\$ 122,430</u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 2009
With Comparative Actual Amounts for Year Ended December 31, 2008

	2009		Variance - Favorable (Unfavorable)	2008
	Budget	Actual		Actual
Revenues:				
Contributions on fines and forfeitures	\$ 104,000	\$ 104,819	\$ -	\$ 111,110
State of Louisiana - Victim Assistance Revenue	25,000	25,000	-	22,917
Rent	50,000	28,754	(1,246)	18,000
Local support -				
District court appropriations	20,000	20,000	-	5,350
Indian gaming revenue	80,000	79,341	(659)	49,918
Other revenues	<u>18,500</u>	<u>8,899</u>	<u>(1,611)</u>	<u>29,814</u>
Total revenues	<u>317,500</u>	<u>306,863</u>	<u>(1,436)</u>	<u>267,182</u>
Expenditures:				
General government - judicial:				
Salary and related benefits	120,000	122,942	(2,942)	79,517
Professional services	7,500	4,449	3,051	9,700
Association dues	7,000	7,622	(622)	6,274
Conferences and meetings	5,000	4,918	82	325
Miscellaneous	500	279	220	453
Office supplies	200	158	42	228
Insurance	-	-	-	200
Debt service -				
Principal	130,000	136,000	-	49,000
Interest	27,000	26,508	500	24,625
Capital outlay	<u>5,000</u>	<u>7,444</u>	<u>1,544</u>	<u>21,983</u>
Total expenditures	<u>384,500</u>	<u>396,322</u>	<u>2,477</u>	<u>292,585</u>
Excess of revenues over expenditures	<u>1,379</u>	<u>602</u>	<u>(999)</u>	<u>64,597</u>
Other financing sources (uses):				
Operating transfers in (out)	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>(88,444)</u>
Income (deficiency) of revenues and other sources over expenditures	<u>20,329</u>	<u>21,518</u>	<u>(999)</u>	<u>(21,846)</u>
Fund balances, beginning	<u>41,647</u>	<u>41,647</u>	<u>-</u>	<u>68,213</u>
Fund balances, ending	<u>\$ 71,386</u>	<u>\$ 70,167</u>	<u>\$ (999)</u>	<u>\$ 41,647</u>

SPECIAL REVENUE FUNDS

Title IV-D Fund -

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

Worthless Check Collection Fee Fund -

Monies received in this fund consist 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 expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acropolis Parish, Louisiana
Special Revenue Funds

Combining Balance Sheet
December 31, 2001
With Comparative Totals for December 31, 2000

	Title IV-D	Worthless Check Collection Fee	Totals	
			2001	2000
ASSETS				
Cash	\$29,778	\$23,693	\$43,428	\$17,426
Receivables:				
Due from other funds	-	-	-	2,785
Grants from the Louisiana Department of Health and Human Resources	<u>16,829</u>	<u>-</u>	<u>16,829</u>	<u>16,327</u>
Total assets	<u>\$29,778</u>	<u>\$23,693</u>	<u>\$43,428</u>	<u>\$18,338</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Due to other funds	\$14,981	\$ -	\$14,981	\$ -
Payroll taxes payable	945	-	945	789
Retirement contributions payable	<u>1,237</u>	<u>-</u>	<u>1,237</u>	<u>-</u>
Total liabilities	<u>17,123</u>	<u>-</u>	<u>17,123</u>	<u>789</u>
Fund balances:				
Unreserved, undesignated	<u>28,482</u>	<u>23,693</u>	<u>43,534</u>	<u>79,549</u>
Total liabilities and fund balance	<u>\$29,778</u>	<u>\$23,693</u>	<u>\$43,428</u>	<u>\$78,338</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Academy Parish, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Year Ended December 31, 2001

With Comparative Totals for Year Ended December 31, 2000

	Title IV-D	Worthless Check Collection Fees	Totals	
			2001	2000
Revenues:				
Fees for collection of worthless checks	\$ -	\$30,081	\$30,081	\$33,278
Louisiana Department of Health and Human Resources grant	283,112	-	283,112	281,663
Other	333	1,003	1,336	1,342
Total revenues	<u>283,445</u>	<u>31,084</u>	<u>314,531</u>	<u>316,283</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	183,979	6,200	190,179	173,833
Beneficial payments	-	18,239	18,239	17,836
Rent	28,794	-	28,794	18,000
Conventions and meetings	1,313	-	1,313	997
Miscellaneous	-	31	31	184
Office supplies	940	-	940	840
Capital Outlay	<u>2,078</u>	<u>-</u>	<u>2,078</u>	<u>10,697</u>
Total expenditures	<u>217,096</u>	<u>24,470</u>	<u>241,566</u>	<u>222,687</u>
Excess (deficiency) of revenues over expenditures	<u>(13,651)</u>	<u>6,614</u>	<u>(7,037)</u>	<u>18,081</u>
Other financing uses:				
Operating transfers out	-	(25,080)	(25,080)	-
Excess (deficiency) of revenues over expenditures and other uses	<u>(13,651)</u>	<u>(18,466)</u>	<u>(32,037)</u>	<u>18,081</u>
Fund balances, beginning	<u>34,132</u>	<u>41,416</u>	<u>75,549</u>	<u>56,478</u>
Fund balances, ending	<u>\$20,482</u>	<u>\$23,950</u>	<u>\$44,434</u>	<u>\$74,559</u>

DEBOLT ATTORNEY OF THE TRUSTEES ATTORNEY DISTRICT

at regular periods, including

Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

(Budget change items) and Actual

Year Ended December 31, 2001

	The PMA				Nonmajor Fund Categories For				Totals	
	Budget		Actual		Budget		Actual		Budget	Actual
Revenues										
Fees for collection of nonmajor debts										
Lawrence Department of Health and Human										
Resources grant										
Other										
Total revenues										
Expenditures										
General government - judicial:										
Salaries and related benefits										
Beneficials payments										
Commodities and materials										
Utilities										
Travel										
Office supplies										
Capital outlay										
Total expenditures										
Revenues (deficiency) of nonmajor revenues expenditures										
Other financing use:										
Operating transfers and										
Revenues (deficiency) of nonmajor revenues expenditures and other use										
Transfers, beginning										
Transfers, ending										

CAPITAL PROJECTS FUND

Capital Projects Fund -

To account for the construction of the new DA building. The proceeds from the issuance of the \$180,800 1994 Certificates of Indebtedness and \$180,800 1995 Certificates of Indebtedness are used to finance the construction.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Averyville Parish, Louisiana
Capital Projects Fund

Comparative Balance Sheet
 December 31, 2000 and 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash	\$ -	\$ -
Due from other funds	-	<u>31,634</u>
Total assets	<u>\$ -</u>	<u>\$31,634</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ -	\$ -
Contracts payable	-	53,729
Retainage payable	-	77,825
Due to other funds	<u>-</u>	<u>-</u>
Total liabilities	-	131,554
Fund balance:		
Reserved for capital expenditures	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Arroyo Pinar, Louisiana
 Capital Projects Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances
 Years Ended December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Revenues:		
Miscellaneous	\$ -	\$ 2,189
Expenditures:		
Capital outlay-		
New DA building	<u>-</u>	<u>162,957</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(160,768)</u>
Other financing sources:		
Operating transfers in	<u>-</u>	<u>18,446</u>
Deficiency of revenues and other sources over expenditures	<u>-</u>	<u>(72,321)</u>
Fund balance, beginning	<u>-</u>	<u>72,321</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>

COMPLIANCE AND INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

*Not subject to auditing requirements

The Honorable Eddie Knoll
District Attorney of the Twelfth Judicial District
Acadian Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acadian Parish, Louisiana, a component unit of the Acadian Parish Police Jury, primary government, as of and for the year ended December 31, 2004, and have issued our report thereon dated June 13, 2005. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twelfth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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This report is intended solely for the information and use of the District Attorney, others within the organization, and federal receiving agencies and is not intended to be and should not be used by anyone other than those specified parties.

Keller, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
June 15, 2002

DISTRICT ATTORNEY OF THE THIRTIETH LEGISLATIVE DISTRICT
 Ansonia Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended December 31, 2001

Find. No.	Findings Initially Observed	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Current Party Responsible	Anticipated Date of Completion

CURRENT YEAR (12/30/01) -

There were no findings for the year ended December 31, 2001.

PRIOR YEARS (12/31/00) -

There were no findings for the year ended December 31, 2000.