

**DISTRICT ATTORNEY OF THE
TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION,
ASSUMPTION, AND ST. JAMES, LOUISIANA**

Annual Financial Report

For the Year Ended December 31, 2003

Under provisions of state law this report is a public document. Copy of the report has been submitted to the entity and/or other appropriate public officials. The report is available for public inspection at the State Reprint Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-07



**DISTRICT ATTORNEY OF THE
 TWENTY-THIRD JUDICIAL DISTRICT
 PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA**
Annual Financial Report
For the Year Ended December 31, 2000

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***MANAGEMENT'S DISCUSSION AND
ANALYSIS***

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003

Our discussion and analysis of District Attorney of the Twenty-Third Judicial District, Parishes of Assumption, Assumption and St. James, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2003. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations, total net assets were \$1,333,657. Net assets increased by \$45,086 from the previous year of \$1,487,961.
- Total net assets are comprised of the following:
 - (1) Invested in capital assets of \$143,892 - the net book value of property and equipment, net of accumulated depreciation.
 - (2) Unrestricted net assets of \$1,189,765 that represent the portion available to maintain continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance - all considered unreserved of \$1,318,918. Fund balance for governmental activities decreased by \$26,786 from the prior year - \$1,345,704.
- Total spending for all judicial activities was \$1,608,420, which was \$21,452 more than the fees and costs charged, and the grants and contributions received for these activities - \$2,629,872. General revenues of interest earnings (\$13,799) and other revenues (\$9,523) of \$23,324 were used to offset the shortfall.
- The interest earned on checking accounts and investments in LAMP was \$13,758. This reflects a decrease of \$8,691 or 39%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how those services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended December 31, 2003

Government-Wide Financial Statements

One of the most important questions asked about the District Attorney's finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fees and fees charged to the public finance most of these activities.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the District Attorney's operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Title IV-D Fund).

The District Attorney utilizes only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

For the Year Ended December 31, 2003

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (OWF)

As a result of this year's operations, net assets increased by \$45,096. The increase was due to increases in the amount of fines, fees and forfeitures collected and an increase in the amount of grant revenues received. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without restrictions established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the increase this year. The balance in net assets - \$1,330,857 represents the accumulated results of all past years' operations.

The total revenues for the year in governmental activities were \$2,683,316 (\$1,800,629 in charges for services and \$1,334,213 in operating and grant contributions and \$43,719 in investment earnings and \$9,925 in other revenues). The total cost of all judicial programs and services was \$2,638,430.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FF)

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$1,338,938. This reflects a decrease of \$28,789 from last year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budget/Amendment	1 0,000,000
Amendments were made for:	
Decreased Fees and Fines	(91,400)
Decreased the total expenditure fees	(27,000)
Decreased in revenue from police pay and pension benefit	(800)
Increase in grants	20,700
Decrease in Public Safety Supplement	(21,000)
Decrease in other revenue & investment earnings	(3,400)
Total revenue amendments	(94,900)
Revised Budget/Amendment	1 2,000,000

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003**

Original Budgeted Expenditures	13,407,000
Adjustments were made for:	
Increase Personnel Services	(4,500)
Decrease in Auto Repair & Maintenance	(2,000)
Increase Office Operations	48,130
Decreased Travel and Conferences	(2,500)
Increase Professional Services	(6,500)
Decreased Other	880
Increase Capital Outlay	25,000
Total expenditure amendments	28,110
Amended Budgeted Expenditures	13,435,110

CAPITAL ASSETS

The District Attorney's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2003 and 2002 was \$143,892 and 133,176, respectively.

This year there was \$76,987 of additions and retirements and adjustments in capital assets of \$27,699. More detailed information about the District Attorney's capital assets is presented in Note 4 to the financial statements.

DEBT

The District Attorney had no debt outstanding at December 31, 2003.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2003 budget were:

1. any changes in rates and fees for the next fiscal year
2. any personnel changes
3. any new laws and regulations enacted that would apply in the upcoming year
4. any new revenue sources or expenditures not previously encountered.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2002

Highlights of next year's adopted budget for the general fund include:

Proposed Beginning Balance	\$1,111,000
Anticipated Income for 2003	1,571,400
Anticipated Expenditures for 2003	1,760,000
Excess Revenue over Expenses	722,400
Proposed Ending Balance	\$1,833,400

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Christy Jacobs, Accountant
District Attorney of the Twenty-Third Judicial District,
P.O. Drawer 279
Napoleonville, LA 70390
Phone (985) 369-0900.



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

Honorable Anthony G. "Tony" Faberman
District Attorney of the Twenty-Third Judicial District
Parishes of Assumption, Assumption and St. James, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, a component unit of the Assumption Parish Council, as of and for the year ended December 31, 2003, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District as of December 31, 2003, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

207 Louis Avenue
Tangipahoa, LA 70304
Phone (800) 447-7228
Fax (985) 445-0832

11 South First, Suite 150
Op. Bldg., LA 70067
Phone (504) 488-3358
Fax (504) 484-5475

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A PROFESSIONAL SERVICE ORGANIZATION
MEMBER: AICPA • CPA
E-Mail: csag@stagni.com
WEB SITE: <http://www.stagni.com>

Honorable Anthony G. "Tony" Palumbo
District Attorney of the Twenty-Third Judicial District
Parishes of Assumption, Assumption, and St. James, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2004 on our consideration of the District Attorney of the Twenty-Third 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 considering the results of our audit.

The Management's *Discussion and Analysis* and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Sloan & Company

Thibodaux, Louisiana
March 22, 2004



BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Net Assets

December 31, 2003

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 551,577
Investment in LAMP	585,065
Receivable	532
Prepaid Insurance	69,227
Due from other governments	110,453
Total current assets	<u>1,447,854</u>
Noncurrent assets:	
Capital assets, net of depreciation	143,890
Total assets	<u>1,591,744</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	50,639
Due to others	3,050
Total current liabilities	<u>53,689</u>
NET ASSETS	
Invested in capital assets, net of related debt	143,890
Unrestricted	1,382,905
Total net assets	<u>\$ 1,526,795</u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Activities
For the Year Ended December 31, 2000

<u>FUNCTIONS / PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	
Governmental activities:				
General government - Judicial	\$ 2,818,428	\$ 1,500,828	\$ 1,536,223	\$ 21,423
Total governmental activities:				<u>21,423</u>
General revenues:				
Unrestricted investment earnings				13,728
Other				8,902
Total general revenues:				<u>22,630</u>
Change in net assets				<u>4,207</u>
Net assets - beginning				<u>1,482,981</u>
Net assets - ending				<u>\$ 1,527,188</u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
PARISHES OF ACACENSON, ASSUMPTION AND ST. JAMES, LOUISIANA**

Balance Sheet
Governmental Funds
December 31, 2020

ASSETS	General	Vendee Cash	Tax 110 Fund	Total Governmental Funds
Cash and cash equivalents	\$ 40,428	\$ 48,024	\$ 140,487	\$ 288,939
Investment in AIG	(11,180)	(6,546)		(17,726)
Receivables	82			82
Due from other governments for 2019-2020 funds	14,877	(4,472)	27,449	(13,016)
TOTAL ASSETS	\$ 44,107	\$ 41,006	\$ 167,936	\$ 353,049
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 152			\$ 152
Accrued interest	48,137			48,137
Accrued payroll and benefits (due to others)		1,075	2,474	3,549
TOTAL LIABILITIES	\$ 48,289	\$ 1,075	\$ 2,474	\$ 51,838
FUND BALANCES				
Unassigned - reported to Governmental	1,777,487			1,777,487
Special Revenue Funds		114,884	12,443	127,327
TOTAL FUND BALANCES	\$ 1,777,487	\$ 114,884	\$ 12,443	\$ 1,904,814
TOTAL LIABILITIES AND FUND BALANCES	\$ 48,289	\$ 114,884	\$ 12,443	\$ 190,616

Accounts reported by governmental entities in the Statement of Net Assets are differentiated
Capital assets, other governmental activities and financial resources
and benefits are not reported in the funds.

Prepaid insurance

142,802

Retained governmental activities

9,071

\$ 190,616

See notes to financial statements

**DISTRICT ATTORNEYS OF THE TWENTY-THIRD-JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Balance Sheet, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2013

	General	Prestige Trust	Title 11-2 Fund	Total Governmental Funds
REVENUES				
Fines and forfeitures	\$ 228,880			\$ 228,880
City-of-Orleans transfer fees	552,240			552,240
Crash reparation fees		\$ 42,700		42,700
Intergovernmental revenue				
Police pay and parish awards	245,000			245,000
School funds	40,000			40,000
Special funds	10,000			10,000
Grants	552,571		\$ 141,000	693,571
State Salary Supplement	552,501			552,501
State Salary Supplement	150,000			150,000
Other	8,000			8,000
Interest	11,000	1,000	200	12,200
TOTAL REVENUES	2,447,501	43,700	141,200	2,632,401
EXPENDITURES				
General government (Judicial & Clerical)				
Personnel services	2,205,100	20,400	101,001	2,326,501
Auto repair & maintenance	11,000			11,000
Office operations	252,000	11,000	4,000	267,000
Travel and conferences	20,000	100	1,000	21,100
Professional services	20,000	11,001		31,001
Other	200	40	1,000	2,200
Total current expenditures	2,528,300	42,501	107,001	2,677,802
Capital outlay	10,000	500	1,000	11,500
TOTAL EXPENDITURES	2,538,300	43,001	108,001	2,689,302
Net change in fund balances	(90,800)	(1,301)	(6,801)	(98,902)
FUND BALANCES				
Beginning	1,110,000	10,000	111,000	1,231,000
Ending	1,019,200	8,699	104,199	1,132,098

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Fiduciary Net Assets
Agency Funds
December 31, 2003

	<u>Pre-Trial Intervention</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 8,524	\$ -	\$ 794	\$ 9,318
TOTAL ASSETS	<u>\$ 8,524</u>	<u>\$ -</u>	<u>\$ 794</u>	<u>\$ 9,318</u>
LIABILITIES				
Due to others	\$ 8,524	\$ -	\$ 794	\$ 9,318
TOTAL LIABILITIES	<u>\$ 8,524</u>	<u>\$ -</u>	<u>\$ 794</u>	<u>\$ 9,318</u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Changes in Fiduciary Net Assets
Agency Funds

As of and for the Year Ended December 31, 2003

	<u>Pre-Trial Intervention</u>	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Total</u>
BALANCE AT BEGINNING OF YEAR	\$ 712	\$ -	\$ 748	\$ 1,460
Additions:				
Collection of restitution payments from offenders	108,330			108,330
Forfeitures received from offenders		84,324		84,324
Interest earned		-	1	1
Total additions	<u>108,330</u>	<u>84,324</u>	<u>1</u>	<u>192,655</u>
Distributions for:				
Restitution payments to crime victims	108,618			108,618
Grants to other agencies		84,324		84,324
Total reductions	<u>108,618</u>	<u>84,324</u>		<u>192,942</u>
BALANCE AT END OF YEAR	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 844</u>

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

Parishes of Assension, Assumption and St. James, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2015

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 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 the parishes of Assension, Assumption, and St. James, Louisiana.

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District Attorney of the Twenty-Third Judicial District (District Attorney), Parishes of Assension, Assumption, and St. James, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District Attorney are described below:

A. Reporting Entity

This report includes all funds, which are controlled by the District Attorney of the Twenty-Third Judicial District, which was determined on the basis of criteria set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is financially dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multiparish district attorney, the district attorney is reported as a component unit of only one police jury/parish council. The Assension Parish council is the largest of the parish councils/police juries, therefore the district attorney is considered to be component unit for financial reporting purposes of Assension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police juries/parish councils, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

DEBENTURE ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets and liabilities as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned and other miscellaneous revenues.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenues (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (revenues, assets, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 13:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Also, LSA-RS 18:4 provides for additional revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16:6 revenues were collected as grants from one police jury and two parish councils within the district. Additional revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.
- *Special Revenue Funds* - are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
- *Agency Funds* - Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the:

Pre-Trial Intervention Fund - The Intervention Fund accounts for funds held for victims of crimes as a result of certain non-violent first offenders who have agreed to participate in the Pre-Trial Intervention program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Basic Financial Statements - Basis of Presentation (continued)

Drug Forfeiture Fund - The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Bond Forfeiture Fund - The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the forfeitures of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The district attorney distributes the proceeds of the bond forfeitures in accordance with Louisiana Revised Statute 15:573.11 (L) and (M).

Major and Nonmajor Funds

The funds are further classified as major or nonmajor based on the total amount of revenue or assets per fund as follows:

Major Funds
General Fund
Worthless Check Fund
Title IV-D Fund

C. Measurement Focus and Basis of Accounting

Annual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. 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."

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

C. Measurement Focus and Basis of Accounting (continued)

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenue.

Modified Accrual Basis of Accounting

The fiscal financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net-current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Budgets

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The original proposed budget for 2003 was made available for public inspection at the district attorney's office and adopted in December 2002. When actual revenues failed to meet budgeted revenues by five percent or more and/or actual expenditures exceed budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the district attorney. The original budget was amended. All appropriations lapse at the end of the fiscal year.

Encumbrances represent commitments related to unperformed contracts for goods or services. The District Attorney's office does not use an encumbrance system.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**, (Continued)

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, 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.

F. Due from Other Governments

The receivable amounts are made up of fines and fees collected by other governments to be remitted to the District Attorney's Office, amounts due as reimbursement grants, and reimbursements for expenditures from other agencies. No reserve for uncollectibles is considered necessary for these receivables.

G. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$200 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

• Furniture and equipment	5 years
• Vehicles	5 years
• Other equipment	10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 7 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**, (Continued)

II. Compensated Absences

Employees of the District Attorney earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued. Employees are allowed to accrue compensatory time when working overtime.

Employees, who resign or retire, are entitled to receive pay for all unused vacation leave and compensatory time that has been accumulated. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

At the end of the current year employees of the District Attorney have accumulated \$11,109 of vacation leave and compensatory time, which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund (\$10,168) and the TV-D Fund (\$941). The entire amount is expected to be paid in the next year.

I. Interfund Receivables and Payables

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to- or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**, (Continued)

J. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)—Consists of capital assets net of accumulated depreciation.
- b. Restricted net assets—Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

Note 2 **DEPOSITS AND INVESTMENTS**

DEPOSITS:

The District Attorney has cash and cash equivalents as follows:

	Restricted Deposits	Bank Balances
Deposited amounts	\$298,375	\$616,714
Less: cash	80	0
TOTAL	\$298,295	\$616,714

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 2 **DEPOSITS AND INVESTMENTS (Continued)**

The deposits are stated at cost, which approximates market. Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledged 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.

Cash and deposits are categorized into three categories of credit risk.

- Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent, in the District's name.
- Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department, or its agent in the District's name.
- Category 3 includes deposits covered by collateral held by the pledging financial institution, or its trust department or agent but not in the District's name.

The District Attorney's deposits (bank balances) are secured by \$200,000 of federal deposit insurance (Category 1) and \$963,717 of pledged securities held by the custodial bank in the name of the fiscal agent bank (Category 3).

Even though the pledged securities are considered uncollateralized (GAAP Category 3) under the provisions of GASB Statement No. 3, R.S. 38:1228 imposes a statutory requirement on the custodial bank to advertise and sell for pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

INVESTMENTS:

The District Attorney had \$685,065 invested in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 130.165, the investment in LAMP as of December 31, 2003 is not categorized in the three risk categories provided by GASB Codification 130.168 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 2 **DEPOSITS AND INVESTMENTS (Continued)**

governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, corporations, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Note 3 **DUE FROM OTHER GOVERNMENTS**

The following is a summary of due from other governments:

DUE FROM:	FOU:	GENERAL FUND	TITLE IV-D FUND	TOTALS
Parish Council/Police Juris	Commissioners Offices and Salaries	\$18,616		\$18,616
LA Dept of Social Services	Title IV-D Grant		\$27,849	\$27,849
State of Louisiana	State Grants	\$5,694		\$5,694
Dept. of Justice	Van Vleeton Street	\$8,714		\$8,714
Lafourche Levee Basin District	Grant	1,500		1,500
Other	Miscellaneous	48		48
TOTALS		\$32,972	\$27,849	\$60,821

DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parishes, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2013

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance (2012)	Additions	Retirements/Adjustments	Balance 12/31/13
Equipment and Furniture	\$246,347	\$34,999	\$27,669	\$253,677
Automobiles	41,624	41,668		83,292
Other Equipment	13,998			13,998
Totals	\$301,969	\$76,667	\$27,669	\$350,967

Less accumulated depreciation:

Equipment and Furniture	Balance (2012)	Additions	Retirements/Adjustments	Balance 12/31/13
Equipment and Furniture	\$146,348	\$40,522	\$14,538	\$172,332
Automobiles	19,222	13,418		32,640
Other Equipment	3,458	1,400		4,858
Totals	\$169,028	\$55,340	\$14,538	\$219,830
Capital assets, net	\$132,941			\$131,137

Depreciation expense for the year ending December 31, 2013 was \$55,340.

Note 5 LITIGATION AND CLAIMS

There is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

Note 6 PENSION PLANS

Plan Description. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost sharing, non-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 elect not to be covered

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 6 **PENSION PLANS (Continued)**

by the 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. Benefits may not exceed 100% of average final compensation. 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 Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 943-3333.

Funding Policy. Plan members are required by state statute to contribute 7% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 9% 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 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 for the years ending December 31, 2000, 2002, and 2003 were \$8, \$0, and \$8, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 7 **SALARY SUPPLEMENTS AND BENEFIT PAYMENTS**

A portion of the salaries and benefits of the District Attorney and the Assistant District Attorneys are paid by the State of Louisiana and the Parishes of Assumption, Assumption and St. James. The salaries of the office staff are paid by the District Attorney's payroll account.

The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney's Office.

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of these salaries and benefits paid on-behalf directly to the district attorney and the assistant district attorneys has been recognized by the District Attorney's Office as revenue and expenditures. The amount recognized in the current year from the State and the Parishes was \$533,941 and \$135,587, respectively.

Note 8 **EXPENDITURES - ACCESS OF ACTUAL OVER BUDGETED**

The following individual fund had actual expenditures over budgeted expenditures as described below:

Fund	Budget	Actual	Expendable Difference
TY-D-PLAT	\$163,680	\$193,965	\$30,285

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2003

Note 9 **DEFERRED COMPENSATION PLAN**

All current employees for the District Attorney's office are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to this 457 plan from eligible pay. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at any time. The District Attorney's office matches employee's contributions up to 6.25% dollar for dollar. The total employer contributions made for the year ending December 31, 2003 were \$36,930.

Note 10 **INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables and payables for the individual funds at December 31, 2003 were:

INDIVIDUAL FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$18,977	
Workman Checks		\$4,927
(V-E) Office Fund		14,026
Totals	\$ 18,977	\$18,977

Note 12 **RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuring to employees; health insurance for its employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three preceding years.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Assumption, Assumption, and St. James Parishes, Louisiana
(Notes to the Financial Statements (Continued))
For the Year Ended December 31, 2003

Note 13 OPERATING LEASES

The District Attorney of the Twenty-third Judicial District maintains operating leases for six copiers. The lease term for each of these leases varies for 36-48 months beginning on the date the lease is signed. Lease payments made for the six copiers totaled \$45,713 for the year ending December 31, 2003. The monthly minimum lease rental for the six copiers totaled \$1,357.

***REQUIRED SUPPLEMENTARY
INFORMATION***

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES
DESCRIPTION OF MAJOR FUNDS
For the Year Ended December 31, 2003

General Fund. The General Fund was established in compliance with Louisiana Revised Statute 13:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Also, LSA-RS 16:4 provides for additional revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16:6 revenues were collected as grants from one police jury and two parish councils within the district. Additional revenues include unassigned grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

Title IV-D Fund - The Title IV-D Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 137 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Fund. The Worthless Check Collection For Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:13, 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 supplement the salary of the District Attorney.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule

General Fund

For the Year Ended December 31, 2000

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 875,000	\$ 852,800	\$ 829,580	\$ (23,040)
Fee-Bid intervention fees	880,000	882,800	832,340	(20,500)
Intergovernmental revenue:				
Police jury and parish councils	280,000	248,500	248,500	-
School boards	45,000	45,000	45,000	-
Special District	18,000	18,000	18,000	-
Grants	157,000	180,700	168,071	2,371
State Salary Supplement	517,800	517,800	533,941	13,744
Parish Salary Supplement	141,817	145,817	138,507	(5,840)
Other	10,000	8,000	8,000	-
Interest	15,000	15,000	15,000	-
TOTAL REVENUES	<u>2,908,617</u>	<u>2,908,717</u>	<u>2,917,927</u>	<u>(7,000)</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel service	2,035,000	2,033,278	2,038,158	4,880
Auto repair & maintenance	17,800	14,800	12,873	1,000
Office operations	218,500	284,828	283,818	1,010
Travel and conventions	20,000	25,800	25,258	542
Professional services	50,000	25,800	28,907	(3,071)
Other	500	15	200	(285)
Total current expenditures	<u>2,381,800</u>	<u>2,383,711</u>	<u>2,388,214</u>	<u>4,504</u>
Capital outlay	38,800	71,200	12,728	(64)
TOTAL EXPENDITURES	<u>2,420,600</u>	<u>2,454,911</u>	<u>2,400,942</u>	<u>4,968</u>
Net changes in fund balances	101,717	(1,483)	(5,025)	(2,057)
FUND BALANCES				
Beginning of year	1,718,441	1,718,441	1,718,441	-
End of year	<u>\$ 1,820,158</u>	<u>\$ 1,716,958</u>	<u>\$ 1,713,416</u>	<u>\$ (2,942)</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule

Workless-Check Fund

For the Year Ended December 31, 2000

	Budgeted Amounts		Actual Amounts	Variance with Final Budget (Positive / Negative)
	Original	Final		
REVENUES				
Check collection fees	\$ 48,000	\$ 48,000	\$ 43,759	\$ 2,759
Interest	2,000	1,800	1,940	(160)
TOTAL REVENUES	<u>50,000</u>	<u>49,800</u>	<u>45,700</u>	<u>2,589</u>
EXPENDITURES				
Current				
General government - judicial				
Personnel services	38,000	37,400	38,430	(1,030)
Office operations	24,500	22,750	21,844	1,180
Travel and conventions	1,000	200	182	820
Professional services	18,000	14,900	13,421	670.00
Other	100	110	48	82
TOTAL EXPENDITURES	<u>79,600</u>	<u>66,360</u>	<u>64,725</u>	<u>600</u>
Capital outlay	2,000	1,200	188	(208)
Total expenditures	<u>81,600</u>	<u>67,560</u>	<u>64,913</u>	<u>808</u>
Net change in fund balances	(31,600)	(24,360)	(26,721)	3,189
FUND BALANCES				
Beginning	126,589	126,589	126,589	-
Ending	<u>94,989</u>	<u>102,229</u>	<u>99,868</u>	<u>3,189</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule

Title 01-D Fund

For the Year Ended December 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Position (Excess)
	Original	Final		
REVENUES				
Intergovernmental Revenue:				
Louisiana Department of Social Services	\$ 181,000	\$ 200,000	\$ 181,204	\$ (19,796)
Interest	5,000	800	828	(4,172)
TOTAL REVENUES	<u>186,000</u>	<u>200,800</u>	<u>182,032</u>	<u>(18,768)</u>
EXPENDITURES				
General government - judicial - Current:				
Personal services	131,000	127,580	147,861	(20,281)
Office operations	8,800	8,200	8,878	(1,078)
Travel and conventions	15,000	15,000	11,508	3,492
Other	-	-	5,381	(5,381)
Total Current Expenditures	<u>154,800</u>	<u>150,780</u>	<u>163,528</u>	<u>(8,780)</u>
Capital Outlay	8,000	8,000	8,504	(504)
TOTAL EXPENDITURES	<u>162,800</u>	<u>160,780</u>	<u>172,032</u>	<u>(11,280)</u>
Net changes in fund balances	<u>23,200</u>	<u>34,020</u>	<u>(9,000)</u>	<u>(37,188)</u>
FUND BALANCES				
Beginning	114,807	114,807	114,807	-
Ending	<u>\$ 148,007</u>	<u>\$ 148,827</u>	<u>\$ 115,807</u>	<u>\$ (33,020)</u>

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

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

Honorable Anthony G. "Tony" Falterman
District Attorney of the Twenty-Third Judicial District,
Parishes of Assumption, Assumption, and St. James, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, Parishes of Assumption, Assumption, and St. James, Louisiana, a component unit of the Assumption Parish Council, as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements and have issued our report thereon dated March 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third Judicial District, Parishes of Assumption, Assumption, and St. James, Louisiana's 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 these 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 is 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 Twenty-Third Judicial District, Parishes of Assumption, Assumption, and St. James, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 instances in the internal control over financial reporting that might be a material weakness.

307 Lakes Avenue
Baton Rouge, LA 70801
Phone (504) 447-7220
fax (504) 446-2882

71 Jean Ron, Box 240
St. Rm, LA 70087
Phone (504) 489-2258
Fax (504) 484-6473

A Professional Service Organization
Member: AICPA - CPA
E-Mail: stagni@stagni.com
(NYSE): <http://www.stagni.com>

Honorable Anthony G. "Tony" Falterman
District Attorney of the Twenty-Third Judicial District
Parishes of Assumption, Assumption, and St. James, Louisiana
Page 2

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Shapiro & Company

March 22, 2004
Thibodaux, Louisiana



**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA**
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2003

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2003, which collectively comprise the basic financial statements and have issued our report thereon dated March 22, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the basic financial statements as of December 31, 2003 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards - NOT APPLICABLE

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are State Findings (required) to be reported in accordance with Circular A-133, Section 510(a)? Yes No

c. Identification of Major Programs: NOT APPLICABLE

Section II Financial Statement Findings

NONE

Section III Federal Award Findings and Questioned Costs

NOT APPLICABLE



DISTRICT ATTORNEY OF THE TWENTY-FIRST JUDICIAL DISTRICT

PARRISSE OF ASCENSION, ASSUMPTION AND ST. JAMES

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2003

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II - Internal Control and Compliance Material to Federal Awards:
NOT APPLICABLE

Section III - Management Letter:

NONE

**DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES**

Status of Prior Audit Findings

For the Year Ended December 31, 2001

<u>Reference Number</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Frs, Ms, Period(s))</u>	<u>Planned Corrective Action Partial Corrective Action Taken</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:
NONE

Section II - Internal Control and Compliance Material to Federal Awards:
NOT APPLICABLE

Section III - Management Letter:

2001-1 2001 THIRTY COMMITTED YES
EMPLOYEE