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**DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT**

Financial Report

Year Ended December 31, 2000

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

Release Date: 7 - 28 - 2001

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INDEPENDENT AUDITORS' REPORT

A Professional Accounting Corporation

The Honorable C. Brent Cowd
District Attorney of the Thirteenth Judicial District
Villie Plaza, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express opinions 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. 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Thirteenth 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.

For the year ended December 31, 2003, the District Attorney has implemented GASB Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. GASB Statement No. 34 creates new basic financial statements for reporting on the District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information by individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The District Attorney also implemented GASB Statement No. 37, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments: Omnibus*, No. 38, *Certain Financial Statement Note Disclosures*, and Interpretation No. 4, *Recognition and Measurement of Certain Liabilities and Expenses in Governmental Fund Financial Statements*.

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In accordance with Government Auditing Standards, we have also issued a report dated May 4, 2014, on our consideration of the District Attorney'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 required supplementary information on pages 24 through 25 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist 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.

The District Attorney of the Thirteenth Judicial District has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the basic financial statements of the District Attorney of the Thirteenth Judicial District.

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

Ville Platte, Louisiana
May 4, 2014

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWS)**

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Net Assets
December 31, 2005

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 382,149
Receivables -	
Due from other governmental units	14,604
Interest	<u>919</u>
Total current assets	417,672
Noncurrent assets:	
Capital assets, net	<u>78,554</u>
Total assets	<u>496,226</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	<u>12,992</u>
NET ASSETS	
Invested in capital assets	78,554
Unrestricted	<u>417,672</u>
Total net assets	<u>\$ 496,226</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
 Evangeline Parish, Louisiana

Statement of Activities
 For the Year Ended December 31, 2003

<u>Activities</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Assets</u>
<u>Governmental activities</u>	<u>Expenses</u>	<u>Change for Operating Grants and Contributions</u>	<u>Governmental Activities</u>
General government	\$ 253,472	\$ 151,574	\$ 101,898
General revenues:			
Confiliated assets income			12,407
Interest and investment earnings			6,577
Miscellaneous			13,483
Total general revenues			<u>32,467</u>
Change in net assets			34,078
Net assets - December 31, 2002			<u>463,189</u>
Net assets - December 31, 2003			<u>\$ 497,267</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Juvenile Accountability

To account for funds received from an accountability based sanctions program focusing on first time juvenile offenders providing a positive alternative to court intervention aimed at reinforcing social responsibility by requiring prompt restitution to victims, community labor programs together with education and counseling services.

Worthless Check Collection For Fund

To account for fees collected from individuals for writing worthless checks.

Pretrial Intervention

To account for the collection of probation fees which are used to help young people on a pretrial-probationary period.

Families in Need of Service

To account for the administration of FINS contract used to address the needs of juvenile offenders.

District Attorney of the Plymouth Judicial District
 Essex Superior Court, Location

Balance Sheet
 Governmental Funds
 December 31, 2011

	<u>General</u>	<u>Special Accountability</u>	<u>Writings Check</u>	<u>Fiscal Intervention</u>	<u>Fund in Need of Justice</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and interest-bearing deposits	\$295,524	\$ -	\$78,843	\$ 46,328	\$ 444	\$421,139
Receivables:						
Due from other governmental units	24,586	16,634	-	-	-	41,220
Interest	445	-	197	100	-	742
Total assets	<u>\$320,555</u>	<u>\$ 16,634</u>	<u>\$ 79,040</u>	<u>\$ 46,428</u>	<u>\$ 444</u>	<u>\$463,101</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Cash overdraft	\$ -	\$ 1,947	\$ -	\$ -	\$ -	\$ 1,947
Accounts payable	7,165	1,334	-	2,104	397	11,000
Total liabilities	<u>7,165</u>	<u>3,281</u>	<u>-</u>	<u>2,104</u>	<u>397</u>	<u>13,047</u>
Fund balances--						
Unreserved, undesignated	279,555	6,737	79,040	44,328	47	409,707
Total liabilities and fund balances	<u>\$286,720</u>	<u>\$ 10,018</u>	<u>\$ 79,040</u>	<u>\$ 46,428</u>	<u>\$ 444</u>	<u>\$422,650</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
December 31, 2003

Total fund balances for governmental funds at December 31, 2003		\$ 404,519
Cost of capital assets at December 31, 2003	\$ 118,819	
Less: Accumulated depreciation	<u>(42,865)</u>	<u>75,954</u>
Total net assets of governmental activities at December 31, 2003		<u>\$ 481,211</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Crawley Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances—
Governmental Funds
For the Year Ended December 31, 2021

	General	Invoice Accountability	Workline Check	Special Intercession	Families in Need of Service	Total
Revenues:						
Commodities-on-file and forfeitures and fee for utilization of workline checks	\$ 41,118	\$ -	\$ 27,117	\$ 26,628	\$ -	\$124,863
Intergovernmental revenues:						
State grants	21,000	-	-	-	21,000	21,000
Federal grants	204,679	44,891	-	-	-	249,570
Local governmental units	26,891	-	-	-	-	26,891
Conditional grants income	11,407	-	-	-	-	11,407
Interest earnings	4,276	-	1,122	879	-	6,277
Other revenues	11,483	-	-	-	-	11,483
Total revenues	<u>333,114</u>	<u>44,891</u>	<u>28,239</u>	<u>27,507</u>	<u>21,000</u>	<u>454,551</u>
Expenditures:						
Current -						
General government - judicial						
Salaries and related benefits	178,276	21,432	-	17,912	21,028	238,648
Insurance	4,929	-	-	-	-	4,929
Automobile operation and maintenance	1,382	-	-	227	-	1,609
Fuel and subscriptions	9,638	-	-	-	138	9,776
Equipment maintenance	26,882	-	-	-	-	26,882
Office expenditures	26,401	482	180	-	-	27,063
Professional fees	4,600	-	-	-	-	4,600
Travel, conference and training	7,022	433	4,280	-	-	11,735
Outside services and fees	1,814	1,700	-	4,004	-	7,518
Allocation of fee	4,000	-	-	-	-	4,000
Other	464	-	-	1,550	81	2,095
Capital outlay	<u>21,120</u>	<u>3,291</u>	<u>1,110</u>	<u>-</u>	<u>-</u>	<u>25,521</u>
Total expenditures	<u>309,422</u>	<u>26,434</u>	<u>6,374</u>	<u>23,710</u>	<u>21,209</u>	<u>387,149</u>
Excess (deficiency) of revenues over expenditures	<u>33,692</u>	<u>18,457</u>	<u>21,865</u>	<u>3,797</u>	<u>1,791</u>	<u>66,602</u>
Other financing sources (uses):						
Transfer in	17,381	1,284	1,000	4,120	1,694	25,479
Transfer out	-	(16,111)	(21,269)	(2,282)	(8,186)	(47,848)
Total other financing sources (uses)	<u>17,381</u>	<u>(14,827)</u>	<u>(20,269)</u>	<u>(1,162)</u>	<u>(6,492)</u>	<u>(23,369)</u>
Net changes in fund balances	4,960	3,630	11,596	2,635	120	21,941
Fund balances, beginning	<u>261,693</u>	<u>3,493</u>	<u>20,615</u>	<u>48,866</u>	<u>68</u>	<u>334,735</u>
Fund balances, ending	<u>\$266,653</u>	<u>\$7,123</u>	<u>\$32,211</u>	<u>\$51,501</u>	<u>\$188</u>	<u>\$356,676</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Ivangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2003

Total net changes in fund balances at December 31, 2003 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 31,872
Add: Capital outlay costs which are considered as expenditures on Statement	\$ 34,641
Less: Depreciation expense for the year ended December 31, 2003	<u>(21,635)</u> 3,006
Total changes in net assets at December 31, 2003 per Statement of Activities	<u>\$ 34,878</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Thirtieth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. For the fiscal year ended December 31, 2005, the District Attorney implemented the new financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. As a result, an entirely new financial presentation format has been implemented.

A. Financial Reporting Entity

As provided by Article V, Section 35 of the Louisiana Constitution of 1974, the District Attorney of the Thirtieth 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 Evangeline Parish. The District Attorney's office employs five full-time employees.

These general purpose financial statements only include funds, account groups, activities, or centers, 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 Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirtieth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. 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 THIRTEENTH JUDICIAL DISTRICT
Evangelist Parish, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 1% percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

All funds of the District Attorney are considered to be major funds and are described below:

Governmental Funds -

General Fund

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Juvenile Accountability Fund -

The Juvenile Accountability Fund is used to account for funds received from an accountability based sanctions program focusing on first-time juvenile offenders.

Worthless Check Collection Fee Fund -

The Worthless Check Fund is used to account for fees collected from individuals for writing worthless checks.

Probation Intervention -

The Probation Intervention Fund is used to account for the collection of probation fees.

Families in Need of Service -

The FINS program is used to account for the administration of FINS contract used to address the needs of juvenile offenders.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Beverly H. Parks, Louisiana

Notes to Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, on a modified accrual accounting. However, debt service expenditures are recorded only when payment is due.

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Liabilities and Equity:

Cash, interest-bearing deposits, and investments:

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables:

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portions) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

Receivables:

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant revenue, incentive payments, and commissions from fines and interest.

Capital Assets:

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment and vehicles:

5-10 years

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangelist Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Compensated Absence

Employees with less than eight years of service are allowed one week of sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 90 days of sick leave. The amount of compensated absences payable at December 31, 2003 is immaterial, and therefore, not included in the financial statements.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) 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, net of related debt."

In the 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.

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

F. Budget and Budgetary Accounting

A budget for the General Fund and Special Revenue Funds was prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or amended by the District Attorney. All budgetary appropriations lapse at the end of each fiscal year.

G. 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 statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(7) Change in Accounting Principles

For the year ended December 31, 2003, the District Attorney has implemented GASB Statement No. 34, Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The District Attorney also implemented GASB Statement No. 33, Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments, Amended Statement No. 34, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2002 to be restated in terms of "net assets" as follows:

Total fund balance - Governmental Fund - at December 31, 2002		\$ 373,643
Add: Cost of capital assets at December 31, 2002	\$ 119,513	
Less: Accumulated Depreciation at December 31, 2002	<u>(45,965)</u>	73,548
Net assets at December 31, 2002		<u>\$ 447,191</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the District Attorney had cash and interest-bearing deposits (bank balances) totaling \$352,149 as follows:

Demand deposits	\$ 63,648
Time and money market accounts	<u>318,501</u>
Total	<u>\$ 382,149</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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. Deposit balances (bank balances) at December 31, 2003 were secured as follows:

Bank balances	<u>\$ 294,187</u>
Federal deposit insurance	\$ 175,666
Pledged securities (Category 3)	<u>318,501</u>
Total FDIC insurance and pledged securities	<u>\$ 394,197</u>

Pledged securities in Category 3 include unlisted or unregistered investments, for which securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1239 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2003 consisted of the following:

Amount due from Evangeline Parish Sheriff for fines, court costs and other fees	\$ 4,087
Amount due from the State of Louisiana for Title IV-D incentive payments	10,899
Amount due from the Evangeline Parish Sales Tax Commission for attorney fees	600
Amount due from Louisiana Commission on Law Enforcement for federal grants	<u>10,218</u>
	<u>\$ 24,804</u>

(5) Capital Assets

Capital asset activity for the year ended December 31, 2003 was as follows:

	Balance	Additions	Deletions	Balance
	<u>8/1/01</u>	<u>8/1/01</u>	<u>8/1/01</u>	<u>12/31/2003</u>
Furniture, fixtures and equipment	\$ 110,215	\$ 24,040	\$ 23,503	\$ 110,752
Less: Accumulated depreciation	<u>45,965</u>	<u>21,625</u>	<u>21,515</u>	<u>47,065</u>
Net capital assets	<u>\$ 64,250</u>	<u>\$ 2,415</u>	<u>\$ 2,000</u>	<u>\$ 63,687</u>

Depreciation expense of \$21,625 was charged to the general government function.

(6) Pension Plan

Plan Description

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

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys, and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1994, and who elected not to be covered by the new provisions, the following apply: Any member with 23 or more years of creditable service regardless of age may retire with a 7% 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 7% benefit reduction for each year below age 58. In addition, any member with at least 10 years of service may retire at age 60 with a 7% benefit reduction for each year below the age 63. The retirement benefit is equal to 1% 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.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

For members who joined the System after July 1, 1998, or who elected to be covered by the new provisions the following apply: Members are eligible to receive normal retirement benefits if they are age 60 and have 18 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.3% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 2% for each year the member retires in advance of normal retirement age. Benefits may not exceed 180% 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, 2108 Executive Street, New Orleans, Louisiana 70114-2091, or by calling (504) 647-5531.

Funding Policy:

Plan members are required by state statute to contribute 7.6% of their annual covered salary and the district attorney is not required to contribute. 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. 18:150, 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.

(7) 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 Evangeline 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 Evangeline Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

(8) Risk Management:

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) Pending Litigation:

At December 31, 2000, there is no litigation pending against the District Attorney.

**REQUIRED
SUPPLEMENTARY INFORMATION**

District Attorney of the Thirteenth Judicial District
Ervington Parish, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2001
With Actual Balances for the Year Ended December 31, 2001

	2001			Variance with Final Budget Positive (Negative)	2001
	Budget		Actual		
	Original	Final			
Revenues:					
Contributions on fines and forfeitures and fee for collection of worthless checks	\$ 60,000	\$ 60,000	\$ 63,118	\$ 3,118	\$ 66,812
Intergovernmental revenues:					
State grants	23,000	23,000	23,000	-	23,000
Federal grants	100,000	100,000	100,419	419	112,496
Local governmental units	25,000	25,000	26,999	1,999	24,508
Confidential assets income	15,000	15,000	12,407	(2,593)	12,655
Interest income	4,700	4,700	4,716	16	3,373
Other revenues	11,000	10,000	10,482	1,482	16,174
Total revenues	<u>280,700</u>	<u>280,700</u>	<u>292,114</u>	<u>1,414</u>	<u>316,068</u>
Expenditures:					
Current -					
General government-judicial:					
Personnel service and related benefits	170,000	180,000	178,776	1,604	173,170
Insurance	6,000	6,000	6,050	1,050	1,061
Automobile operation and maintenance	3,500	3,000	3,182	(80)	3,287
Dues and subscriptions	9,000	9,000	9,638	638	8,976
Equipment maintenance	8,000	8,000	10,885	(2,885)	7,162
Office expenditures	10,000	10,000	10,485	485	9,608
Professional fees	6,000	6,000	6,000	-	6,000
Travel, conference and training	7,500	7,500	7,155	(35)	7,181
Outside services and fees	1,000	1,000	1,614	(10)	852
Allocation of fees	5,000	8,000	8,000	(80)	4,587
Other	70	80	48	58	112
Capital outlay	<u>14,000</u>	<u>10,000</u>	<u>21,126</u>	<u>(1,126)</u>	<u>11,892</u>
Total expenditures	<u>295,820</u>	<u>298,600</u>	<u>298,412</u>	<u>(1,800)</u>	<u>284,232</u>
Excess (deficiency) of revenues over expenditures	(120)	(12,900)	(8,298)	3,208	32,736
Other financing sources:					
Transfer in	-	(7,300)	(7,300)	-	1,800
No change in fund balance	(120)	1,400	8,968	3,208	29,287
Fund balance, beginning	<u>265,680</u>	<u>261,600</u>	<u>261,600</u>	<u>-</u>	<u>244,988</u>
Fund balance, ending	<u>\$ 265,440</u>	<u>\$ 263,004</u>	<u>\$ 270,468</u>	<u>\$ 3,208</u>	<u>\$ 261,600</u>

State Agency of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Average Accountability
Budgetary Comparison Schedule
For the Year Ended December 31, 2003
With Actual Amounts for the Year Ended December 31, 2002

	2003			Variance with Final Budget Positive (Negative)	2002
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues-					
Federal grants	\$ 30,000	\$ 43,100	\$ 43,100	\$ -	\$ 33,918
Expenditures:					
Current:					
General government - Judicial					
Salaries and related benefits	30,000	30,000	32,450	(2,431)	31,235
Office expenditures	1,500	1,500	480	1,018	1,284
Travel, conference and training	150	150	410	(261)	288
Outside services and fees	-	3,750	3,750	-	-
Capital outlay	-	3,700	3,700	-	-
Total general government	<u>31,650</u>	<u>39,100</u>	<u>38,458</u>	<u>(1,697)</u>	<u>32,777</u>
Excess (deficiency) of revenues over expenditures	(1,650)	4,000	3,452	(1,697)	1,140
Other financing sources (uses):					
Transfers in	-	3,884	3,884	-	-
Transfers out	-	(38,180)	(38,180)	-	(3,180)
Total other financing sources (uses)	<u>-</u>	<u>(4,116)</u>	<u>(4,116)</u>	<u>-</u>	<u>(3,180)</u>
Net change in fund balance	(1,650)	4,290	3,294	(1,697)	(24)
Fund balance, beginning	<u>3,493</u>	<u>3,493</u>	<u>3,493</u>	<u>-</u>	<u>3,517</u>
Fund balance, ending	<u>\$ 1,843</u>	<u>\$ 8,024</u>	<u>\$ 6,777</u>	<u>\$ (1,697)</u>	<u>\$ 3,493</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Worthless Check Collection Fee Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2003

With Actual Amounts for the Year Ended December 31, 2003

	2003			Variance with Final Budget Positive (Negative)	2002
	Budget		Actual		
	Original	Final			
Revenues:					
Fees for collection of worthless checks	\$ 10,000	\$ 10,000	\$ 17,117	\$ 7,117	\$12,792
Interest	1,000	1,000	1,172	172	1,404
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>18,289</u>	<u>7,289</u>	<u>14,196</u>
Expenditures:					
Current -					
General government - Antidote					
Office expenditures	350	350	880	(530)	609
Travel and convention	-	7,000	8,958	50	-
Capital outlay	-	1,324	1,174	-	43,248
Total general government	<u>350</u>	<u>8,674</u>	<u>10,912</u>	<u>(800)</u>	<u>44,000</u>
Excess (deficiency) of revenues over expenditures	<u>10,250</u>	<u>10,250</u>	<u>18,289</u>	<u>7,189</u>	<u>(9,815)</u>
Other financing sources (uses):					
Transfer in	-	1,500	1,500	-	-
Transfer out	-	(11,260)	(11,560)	-	(2,140)
Total other financing sources (uses)	<u>-</u>	<u>(9,760)</u>	<u>(9,840)</u>	<u>-</u>	<u>(2,140)</u>
Net change in fund balance	<u>10,250</u>	<u>10,266</u>	<u>18,429</u>	<u>7,189</u>	<u>(12,155)</u>
Fund balance, beginning	<u>59,611</u>	<u>59,611</u>	<u>59,611</u>	<u>-</u>	<u>71,774</u>
Fund balance, ending	<u>\$ 69,861</u>	<u>\$ 77,881</u>	<u>\$ 78,040</u>	<u>\$ 1,159</u>	<u>\$59,619</u>

District Attorney of the Thirteenth Judicial District
Emeragiller Parish, Louisiana

Fiscal Information
Budgetary Comparison Schedule
For the Year Ended December 31, 2003
With Actual Amounts for the Year Ended December 31, 2002

	2003			Variance with Final Budget Position (Negative)	2002
	Budget		Actual		
	Original	Final			
Revenue:					
Commissions on fees and forfeitures	\$ 21,000	\$ 24,800	\$ 20,428	\$ 472	\$ 24,192
Interest	1,000	1,000	872	(128)	1,128
Total revenue	<u>22,000</u>	<u>25,800</u>	<u>21,300</u>	<u>444</u>	<u>25,320</u>
Expenditures:					
Current -					
General government - Judicial:					
Salaries and related benefits	6,000	10,000	17,912	80	8,800
Dues and subscriptions	50	-	-	-	48
Office expenditures	1,000	200	227	(77)	1,325
Travel, conference and training	500	-	-	-	342
Outside services and fees	4,000	4,000	4,004	(4)	3,800
Allocation of fees	13,000	-	-	-	12,900
Other	3,000	3,200	3,260	(80)	6,161
Total general government	<u>18,150</u>	<u>27,700</u>	<u>25,703</u>	<u>(1)</u>	<u>24,176</u>
Excess (deficiency) of revenues over expenditures	<u>3,850</u>	<u>(1,900)</u>	<u>(4,403)</u>	<u>384</u>	<u>1,144</u>
Other financing sources (uses):					
Transfers in	-	4,133	4,133	-	-
Transfers out	-	(4,203)	(4,203)	-	(200)
Total other financing sources (uses)	<u>-</u>	<u>(70)</u>	<u>(70)</u>	<u>-</u>	<u>(200)</u>
Net change in fund balance	<u>3,850</u>	<u>(1,970)</u>	<u>(4,473)</u>	<u>384</u>	<u>944</u>
Fund balance, beginning	<u>44,866</u>	<u>44,866</u>	<u>44,866</u>	<u>-</u>	<u>44,110</u>
Fund balance, ending	<u>\$ 48,716</u>	<u>\$ 42,896</u>	<u>\$ 40,393</u>	<u>\$ 384</u>	<u>\$ 45,054</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Families in Need of Service
Budgetary Comparison Schedule
For the Year Ended December 31, 2002

With Actual Amounts for the Year Ended December 31, 2002

	2002			Variance with Final Budget Positive (Negative)	2002
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues:					
State grants	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Interest	-	-	-	-	11
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,011</u>
Expenditures:					
Current:					
General government - Judicial					
Salaries and related benefits	17,800	20,000	21,528	(318)	22,714
Dues and subscriptions	300	300	318	(18)	250
Travel, conference and training	100	-	-	-	94
Outside services and fees	1,300	-	-	-	1,680
Other	-	700	71	2	31
Total general government	<u>19,500</u>	<u>21,000</u>	<u>21,928</u>	<u>(318)</u>	<u>25,170</u>
Excess (deficiency) of revenues over expenditures	<u>(1,500)</u>	<u>1,000</u>	<u>3,071</u>	<u>(318)</u>	<u>(1,140)</u>
Other financing sources (uses):					
Transfers in	5,000	5,004	5,004	-	500
Transfers out	-	(5,185)	(5,185)	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>(1,181)</u>	<u>(1,181)</u>	<u>-</u>	<u>500</u>
Net change in fund balance	<u>1,000</u>	<u>308</u>	<u>(21)</u>	<u>(318)</u>	<u>(1,640)</u>
Fund balance, beginning	68	68	68	-	4,788
Fund balance, ending	<u>\$ 1,068</u>	<u>\$ 376</u>	<u>\$ 47</u>	<u>\$ (318)</u>	<u>\$ 3,148</u>

OTHER SUPPLEMENTARY INFORMATION

**COMPLIANCE
AND
INTERNAL CONTROL**

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*All members currently registered

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

The Honorable C. Brent Carlin
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited the financial statements of the governmental activities and the major funds of the District Attorney of the Thirteenth Judicial District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2005, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated May 4, 2006. 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's basic 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's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 05-1(JC).

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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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information of the District Attorney and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Elder, Champagne, Simon & Company, LLC
Certified Public Accountants

Wife Plans, Louisiana
May 4, 2004

Diakia Attorney of the Thirteenth Judicial District
Evangelism Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For this Year (ended December 31, 2003)

Ref. No.	Fiscal Year	Account	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/03) -							
Internal Control:							
03-1(02)	Unknown	Unknown	The Diakia Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Brent Corral, Diakia Attorney	N/A
PRIOR YEAR (12/31/02) -							
02-1(02)	Unknown	Unknown	The Diakia Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Brent Corral, Diakia Attorney	N/A