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DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Annual Financial Report
For the Years Ended
December 31, 2005 and 2002

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

Release Date 7-28-04

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Financial Statements
 For the Years Ended December 31, 2003 and 2002

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DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Financial Statements
 For the Years Ended December 31, 2003 and 2002

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RONALD W. GARRITY, APAC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER
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INDEPENDENT AUDITOR'S REPORT

The Honorable Walter F. Reed
District Attorney of the Twenty-Second Judicial District
State of Louisiana
Parishes of St. Tammany and Washington

We have audited the accompanying financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana as of December 31, 2000 and 2001, and for the years then ended, as listed in the table of contents. These financial statements are the responsibility of management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 2000 and 2001, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 2000 and 2001, and for results of operations of each fund for the years then ended in conformity with accounting principles generally accepted in the United States of America.

RONALD W. GARRITY, APAC
CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter F. Reed
Page Two

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed as "Supplemental Information Schedules", in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Also, the schedule of expenditures of federal awards is presented as required by the U.S. Office of Management and Budget Circular A-133. Such information has been subjected to the auditing procedures applied in the audit of the component unit, combining and combining and individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 17, 2004 on our consideration of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control structure and a report dated June 17, 2004 on its compliance with laws and regulations.



June 17, 2004

**DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

Combined Balance Sheet - all Fund Types and Account Group
December 31, 2015 and 2012

Statement A - continued

	2015										2012									
	GOVERNMENTAL FUND TYPES		FISCALITY FUND TYPE		ACCOUNT GROUP		GOVERNMENTAL FUND TYPES		FISCALITY FUND TYPE		ACCOUNT GROUP		TOTALS (AMOUNT DAILY)		TOTALS (AMOUNT DAILY)		TOTALS (AMOUNT DAILY)			
	GENERAL FUND	SPECIAL PURPOSES	AGENCY FUND	GENERAL FUND	GENERAL FUND	DISTRICT ATTORNEY'S FUND	GENERAL FUND	DISTRICT ATTORNEY'S FUND	SPECIAL PURPOSES	AGENCY FUND	GENERAL FUND	DISTRICT ATTORNEY'S FUND	SPECIAL PURPOSES	AGENCY FUND	GENERAL FUND	DISTRICT ATTORNEY'S FUND	SPECIAL PURPOSES	AGENCY FUND		
LIABILITIES AND FUND EQUITY																				
Liabilities:																				
Accounts payable and accrued liabilities	\$ 20,844	\$ 680	\$ -	\$ -	\$ -	\$ -	\$ 16,124	\$ 8,000	\$ 8,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Retirement liabilities	-	38,372	-	-	-	-	38,372	-	30,175	-	-	-	-	-	-	-	-	-	-	
Trust funds payables	-	-	187,385	-	-	-	187,385	-	68,878	-	-	-	-	-	-	-	-	-	-	
Due to State of Louisiana	-	1,287	-	-	-	-	5,897	-	5,287	-	-	-	-	-	-	-	-	-	-	
Total Liabilities	80,844	42,139	187,385	-	288,712	9,890	47,873	47,871	49,458	-	-	-	-	49,458	-	-	-	-	49,458	
Fund Equity:																				
Investments in general fund assets	-	-	-	1,652,911	-	-	1,652,911	-	-	-	-	-	-	-	1,250,837	-	-	-	1,250,837	
Fund balances:																				
Undesignated-vested	1,819,019	279,853	-	-	2,098,872	2,281,269	148,873	-	-	-	-	-	-	-	-	-	-	-	2,281,269	
Total Fund Equity	1,819,019	279,853	-	1,652,911	2,098,872	2,281,269	148,873	-	-	-	-	-	-	1,250,837	-	-	-	-	2,281,269	
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,899,863	\$ 299,992	\$ 68,385	\$ 1,652,911	\$ 2,098,764	\$ 2,281,269	\$ 148,873	\$ 188,864	\$ 49,458	\$ -	\$ -	\$ -	\$ -	\$ 1,250,837	\$ 1,250,837	\$ -	\$ -	\$ -	\$ 2,281,269	

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA

Parishes of St. Tammany and Washington

Combined Statement of Revenue, Expenditures
 and Changes in Fund Balances—All Governmental Fund Types
 For the Years Ended December 31, 2003, and 2002

Statement B

	2003		2002		2003		2002	
	GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES		GENERAL FUND		SPECIAL DISTRICT ATTORNEYS FEES/SALES ONLY	
	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE
Commissions on fees and judgments	\$ 81,424	\$ -	\$ 693,428	\$ 128,175	\$ -	\$ -	\$ 298,771	\$ -
Use of money and property—interest earnings	21,081	1,178	28,437	33,112	4,771	-	28,883	-
Grants from Louisiana Department of Social Services:	-	-	-	-	-	-	-	-
Social Services:	-	-	-	-	-	-	-	-
Reimbursement of administrative costs	-	528,840	528,840	-	-	-	811,778	811,778
Grant - Victim Child Abuse Programs	-	-	-	-	-	-	83,281	83,281
Grant - Multi-Substance Programs	-	81,348	81,348	-	-	-	31,742	31,742
Grant - Juvenile Court, Rec. Program	-	93,881	93,881	-	-	-	11,281	11,281
Grant - Juvenile Drug Court	-	-	-	-	-	-	-	-
Grant - From State of Louisiana	-	-	-	-	-	-	-	-
Grant - Domestic Violence	-	38,155	38,155	-	-	-	93,880	93,880
Grant - Juvenile MSJ Court	-	1,588	1,588	-	-	-	94,187	94,187
Grant - CJIP	81,428	-	-	-	-	1,588	-	1,588
Grant - Cancer Clinical	-	24,228	24,228	28,178	-	-	-	28,178
Grant - Computer Grant	-	-	-	20,488	-	-	-	20,488
Grant - CLE Grant	-	-	-	-	-	-	-	-
Grant - Lane Enhancement	-	-	-	-	-	-	-	-
Fees - Fees Award	-	243,221	243,221	-	-	-	3,248	3,248
Fees from various entities	184,281	-	184,281	182,088	-	208,840	208,840	208,840
Donoratory program	-	174,848	174,848	-	-	-	187,278	187,278
Other revenues	9,273	-	9,273	-	-	-	-	9,273
Attal Solicitor's retainer	128,283	-	128,283	43,248	-	20,248	20,248	20,248
Event facilities	56,242	-	56,242	43,248	-	-	-	43,248
Total Revenue	\$ 247,206	\$ -	\$ 1,520,322	\$ 251,293	\$ 213,542	\$ -	\$ 597,661	\$ -
Total Expenditure	\$ -	\$ 1,520,322	\$ -	\$ 251,293	\$ -	\$ 213,542	\$ -	\$ 597,661
Change in Fund Balance	\$ 247,206	\$ -	\$ 1,520,322	\$ -	\$ 213,542	\$ -	\$ 597,661	\$ -

The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances—all Governmental Fund Types
For the Years Ended December 31, 2003 and 2002

Statement 81 - continued

	2003	2002
REVENUES		
General Government - Judicial Salaries and benefit costs	\$ 14,888	\$ 1,288,304
Other	-	-
TOTALS	\$ 14,888	\$ 1,288,304
EXPENDITURES		
Salaries and supplies	298,008	288,332
Office	67,536	82,814
Automobile	44,825	285,751
Capital expenditures	259,300	313,365
Other expenditures	886,289	1,657,482
Total Expenditures	1,455,958	2,567,684
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 463,282	\$ (1,279,380)

	2003	2002
GOVERNMENTAL FUND TYPES		
GENERAL FUND	14,888	1,288,304
SPECIAL FUND	-	-
GOVERNMENTAL FUND TYPES	14,888	1,288,304
NON-GOVERNMENTAL FUND TYPES		
GENERAL FUND	298,008	288,332
SPECIAL FUND	67,536	82,814
GOVERNMENTAL FUND TYPES	365,544	371,146
TOTALS	\$ 1,820,432	\$ 2,958,830

	2003	2002
GOVERNMENTAL FUND TYPES		
GENERAL FUND	14,888	1,288,304
SPECIAL FUND	-	-
GOVERNMENTAL FUND TYPES	14,888	1,288,304
NON-GOVERNMENTAL FUND TYPES		
GENERAL FUND	298,008	288,332
SPECIAL FUND	67,536	82,814
GOVERNMENTAL FUND TYPES	365,544	371,146
TOTALS	\$ 1,820,432	\$ 2,958,830

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT

STATE OF LOUISIANA

Parishes of St. Tammany and Westington

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances-All Governmental Fund Types
For the Years Ended December 31, 2003 and 2002

Statement B - continued

	2003		2002	
	GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL DISTRICT ATTORNEY'S FUND(S)	GENERAL FUND	SPECIAL DISTRICT ATTORNEY'S FUND(S)
	REVENUES	EXPENSES	REVENUES	EXPENSES
	TOTALS	TOTALS	TOTALS	TOTALS
	ONLY	ONLY	ONLY	ONLY
OTHER FINANCING SOURCES (USES)				
Granting Transfers In	\$ 15,000	\$ 400,200	\$ 400,200	\$ 312,887
Granting Transfers Out	(419,200)	(78,000)	(400,200)	(80,000)
	<u>(404,200)</u>	<u>(378,000)</u>	<u>(0)</u>	<u>(213,887)</u>
Total Other Financing Sources (Uses)				
EXCESS (DEFICIENCY) OF RECEIVABLE AND OTHER FINANCED SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 500,800	\$ 67,000	\$ 600,200	\$ 506,440
FUND BALANCES AT BEGINNING OF YEAR	<u>2,650,800</u>	<u>148,000</u>	<u>2,650,800</u>	<u>188,118</u>
FUND BALANCES AT END OF YEAR	<u>\$ 3,151,600</u>	<u>\$ 215,000</u>	<u>\$ 3,251,000</u>	<u>\$ 694,558</u>

The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

Combined Statement of Revenues, Expenditures, and Changes in
Fund Balances - Budget (GAAP Basis) and Actual
General and Special Revenue Funds
For the Year Ended December 31, 2003

Statement 5 - continued

	General Fund		Special Revenue Funds			Total Funds 2003	
	Budget	Actual	Variance	Budget	Actual	Variance	Variance
EXPENDITURES							
General Government - Judicial	\$ 10,000	\$ 10,000	\$ -	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	\$ 201,504
Salaries and related benefits					13,000	9,000	(4,000)
Total							
Materials and supplies	200,000	200,000	24,000	30,000	50,000	200,000	20,000
Offices	40,000	41,000	10,000	14,000	4,000	40,000	(7,000)
Automobile	250,000	240,000	10,000	10,000	0	250,000	10,000
Capital expenditures	15,000	15,000	0	10,000	5,000	15,000	0
Other expenditures	15,000	20,000	5,000	10,000	(5,000)	15,000	5,000
Total Expenditures	615,000	646,000	31,000	1,200,000	1,019,000	1,007,000	98,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 200,000	\$ 198,200	\$ 1,800	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
							\$ (200,000)

**DISTRICT ATTORNEY OF THE TWENTY-SIXTH
JUDICIAL DISTRICT
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

Statement C - continued

Combined Statement of Revenues, Expenditures, and Changes in
Fund Balances - Budget (GAAP Basis) and Actual
General and Special Revenue Funds
For the Year Ended December 31, 2000

	General Fund		Special Revenue Funds			Total (Items Only)	
	Budget	Actual	Variance	Budget	Actual	Variance	Actual
OTHER FINANCING SOURCES FUNDS							
Operating Transfers In	\$ 87,000	\$ 10,000	\$ (77,000)	\$ 288,000	\$ 439,202	\$ 15,202	\$ 454,402
Operating Transfers Out	(108,000)	(436,202)	(328,202)	(87,000)	(119,895)	(65,895)	(144,095)
Total Other Financing Sources (Uses)	(21,000)	(326,202)	(305,202)	201,000	400,202	147,202	647,402
OTHER FINANCING SOURCES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 9,000	(216,202)	(225,202)	\$ 17,000	\$ 67,908	\$ 50,908	(164,294)
		<u>1,000,000</u>			<u>145,873</u>		<u>1,000,000</u>
FUND BALANCES AT BEGINNING OF YEAR		\$ 1,111,218			\$ 216,202		\$ 1,327,420
FUND BALANCES AT END OF YEAR							

**DISTRICT ATTORNEY OF THE TWENTY-SIXTH
JUDICIAL DISTRICT
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

**Combined Statement of Revenue, Expenditures, and Changes in
Fund Balances - Budget (GAAP Basis) and Actual
General and Special Revenue Funds
For the Year Ended December 31, 2002**

Statement B

	Operating Fund			Non-Operating Fund			Total Agency Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE									
Contributions on fees and activities	\$ 980,000	\$ 728,771	\$ 60,771	-	\$ 811,776	-	\$ 980,000	\$ 728,771	\$ 60,771
Use of money and independent auditing	50,000	22,172	(29,288)	8,000	4,771	(7,229)	58,000	26,943	(25,117)
Grant from Louisiana Department of Social Services:	-	-	-	-	-	-	-	-	-
Agency of administrative costs	-	-	-	450,000	611,776	161,776	450,000	611,776	161,776
Grant - Victim Crime Reparation	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000
Grant - Victim Assistance Program	-	-	-	40,000	62,947	22,947	40,000	62,947	22,947
Grant - Juvenile-Correc. Serv. Program	-	-	-	25,000	21,772	(3,228)	25,000	21,772	(3,228)
Grant - America's 50th Cent.	-	-	-	11,000	11,000	11,000	11,000	11,000	11,000
Grant - From State of Louisiana	-	-	-	55,000	55,000	55,000	55,000	55,000	55,000
Grant - Domestic Violence	-	-	-	17,000	56,137	39,137	17,000	56,137	39,137
Grant - Adult Prob. Syst.	-	-	-	2,000	1,888	(112)	2,000	1,888	(112)
Grant - CJP	-	-	-	28,178	28,178	28,178	28,178	28,178	28,178
Grant - Computer Grant	-	-	-	23,000	23,000	23,000	23,000	23,000	23,000
Grant - CCLJL Grant	-	-	-	3,000	2,248	(752)	3,000	2,248	(752)
Fees - Fees activity	-	-	-	190,000	225,248	35,248	190,000	225,248	35,248
Fees - NOTYH activities	150,000	182,008	65,272	-	-	-	150,000	182,008	65,272
Developmental program	-	-	-	110,000	91,578	(18,422)	110,000	91,578	(18,422)
Other activity	3,000	78,000	81,000	-	-	-	3,000	78,000	81,000
Account revenue	12,000	23,000	10,000	-	-	-	12,000	23,000	10,000
Grant activities revenue	85,000	43,000	(42,000)	-	-	-	85,000	43,000	(42,000)
Total Revenue	\$ 1,567,000	\$ 1,128,058	\$ 498,558	\$ 1,567,000	\$ 1,128,058	\$ 498,558	\$ 1,567,000	\$ 1,128,058	\$ 498,558

The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA**

Parishes of St. Tammany and Washington

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

Revenue (E - continue)

	General Fund			Special Revenue Funds			Total (Earnings Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
\$	11,000	\$ 12,380	\$ (1,380)	\$ 1,350,000	\$ 1,350,000	\$ 0	\$ 1,361,000	\$ 1,362,380	\$ (1,380)
Grants	255,000	245,311	9,689	80,000	41,899	38,101	3,600	291,208	291,240
Interest	48,000	84,004	(36,004)	4,000	14,311	(10,311)	8,500	18,782	(2,282)
Capital expenditures	70,000	81,498	(11,498)	14,000	487	(13,513)	80,000	80,888	(888)
Other expenditures	145,000	121,665	23,335	14,000	71,816	(57,816)	150,000	185,884	(35,884)
Total Expenditures	418,000	382,318	35,682	1,068,000	1,429,511	(361,511)	1,500,000	1,589,897	(89,897)
LOCAL DEFICIENCY OF REVENUE OVER EXPENDITURES	\$ 280,000	\$ 280,318	\$ (318)	\$ 280,000	\$ 280,500	\$ (500)	\$ 280,000	\$ 281,381	\$ (1,381)

COMMENTS:
Grants - Government - Judicial
Science and Justice Councils
Travel
Materials and supplies
Office
Automobile
Capital expenditures
Other expenditures

**LOCAL DEFICIENCY OF REVENUE
OVER EXPENDITURES**

**DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Westlake**

Combined Statement of Revenue, Expenditures, and Changes in
Fund Balances - Budget (GAAP Basis) and Actual
(General and Special Revenue Funds)
For the Year Ended December 31, 2002

Worksheet D - continued

	Special Fund		Special Revenue Funds			Total Assets (Liab.)			
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)									
Comming Transfers In	\$ -	\$ 60,000	\$ 60,000	\$ 270,000	\$ 270,000	\$ 60,000	\$ 270,000	\$ 270,000	\$ 210,000
Comming Transfers Out	(175,000)	(270,000)	(92,500)	-	(92,500)	(92,500)	(92,500)	(92,500)	(92,500)
	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Total Other Financing Sources (Uses)	---	---	---	---	---	---	---	---	---
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENSES AND OTHER FINANCING USES	\$ 14,000	\$ 553,439	\$ 518,439	\$ 19,000	\$ (98,345)	\$ (69,345)	\$ 144,200	\$ 144,200	\$ (94,194)
	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
FUND BALANCES AT BEGINNING OF YEAR		<u>5,172,620</u>			<u>158,112</u>			<u>1,893,000</u>	
FUND BALANCES AT END OF YEAR		<u>5,186,620</u>			<u>1,168,112</u>			<u>3,112,000</u>	

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

SPECIAL REVENUE FUNDS
December 31, 1993 and 1992

TITLE IV-D FUND AND SPECIAL FEES FUND

The Title IV-D Fund is a reimbursement grant from the Louisiana Department of Social Services, authorized by Act 117 of the 1975 Legislature 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 family and children, to locate absent parents, to establish paternity, and to obtain family and child support. The program is federally funded at 100% for those costs eligible for reimbursement.

Special Fees Fund consists of grants from the Louisiana Department of Social Services and the United States Department of Health and Human Services.

FEES FUND

The Fees Fund (Worthless Check Collection Fee Fund) is established in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney.

In addition, the Fees Fund is being used to collect fees for the administration of the Juvenile Intervention program, as well as the fees earned by the IV-D department for administration of that program.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement G

Combining Balance Sheet
 December 31, 2003

	<u>TITLE IV-B AND SPECIAL FUNDS</u>	<u>FUND FUNDS</u>	<u>TOTAL</u>
ASSETS			
Cash	\$ 48,544	\$ 112,608	\$ 161,152
Receivables:			
Grant from Louisiana Department of Social Services	58,414	-	58,414
Due from other	-	1,058	1,058
TOTAL ASSETS	<u>\$ 144,968</u>	<u>\$ 113,724</u>	<u>\$ 258,692</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable and accrued liabilities	\$ 37,083	\$ -	\$ 37,083
Due to State of Louisiana	-	5,087	5,087
TOTAL LIABILITIES	<u>\$ 37,083</u>	<u>\$ 5,087</u>	<u>\$ 42,180</u>
Fund Equity:			
Fund balances - Unassigned - undesignated	<u>107,885</u>	<u>108,637</u>	<u>216,522</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 144,968</u>	<u>\$ 113,724</u>	<u>\$ 258,692</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement F

Combining Balance Sheet
 December 31, 2003

	<u>TITLE 14-D AND SPECIAL FUND</u>	<u>FUND FUND</u>	<u>TOTAL</u>
ASSETS			
CASH	\$ 3,871	\$ 98,234	\$ 102,105
Receivables:			
Grant from Louisiana Department of Social Services	91,732	-	91,732
Due from other	-	1,089	1,089
	<u>\$ 95,603</u>	<u>\$ 100,260</u>	<u>\$ 195,863</u>
TOTAL ASSETS			
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable and accrued liabilities	\$ 35,608	-	\$ 35,608
	-	5,087	5,087
Due to State of Louisiana	35,608	5,087	40,695
TOTAL LIABILITIES			
Fund Equity:			
Fund balances -			
Unreserved - undesignated	<u>59,195</u>	<u>95,173</u>	<u>154,368</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 95,603</u>	<u>\$ 100,260</u>	<u>\$ 195,863</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement 01

Combining Statement of Revenue, Expenditures,
 and Change in Fund Balance
 For the Year Ended December 31, 2000

	<u>TITLE 6-0 AND SPECIAL FEES FUND</u>	<u>IYC AND FEES FUND</u>	<u>TOTAL</u>
REVENUE			
Use of money and property -			
Interest earnings	\$ 718	\$ 680	\$ 1,378
Grant from Louisiana Department of Social Services:			
Reimbursement of Administration Costs	628,843	-	628,843
Grant - Victim Assistance Program	\$7,848	-	\$7,848
Grant - Juvenile Community Service Program	13,801	-	13,801
Grant - Domestic Violence	30,155	-	30,155
Grant - Article 562 Grant	1,808	-	1,808
Grant - Career Criminal	71,218	-	71,218
Fees - Fees account	343,227	-	343,227
Discretionary program	-	174,445	174,445
	-	-	-
Total revenue	<u>1,093,719</u>	<u>175,095</u>	<u>1,268,815</u>
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	1,508,504	-	1,508,504
Materials and supplies:			
Office	21,552	14,013	35,575
Automobile	(9,498)	2,076	(4,422)
Other expenditures	18,885	-	18,885
Capital expenditures	-	19,843	19,843
	-	-	-
Total expenditures	<u>1,594,434</u>	<u>35,932</u>	<u>1,631,366</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (490,644)</u>	<u>\$ 148,173</u>	<u>\$ (342,471)</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
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 Parish of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement G

Combining Statement of Revenues, Expenditures,
 and Change in Fund Balance
 For the Year Ended December 31, 2001

	TITLE FUND AND SPECIAL FUNDS	IWC AND FUNDS	TOTAL
Other Financing Sources (Uses)			
Operating Transfer In	\$ 400,000	\$ -	\$ 400,000
Operating Transfer Out	(2,000)	(17,000)	(19,000)
Interest Transfer In	-	-	-
Interest Transfer Out	-	-	-
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>(17,000)</u>	<u>400,000</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(83,402)	131,113	67,711
FUND BALANCE AT BEGINNING OF YEAR	<u>(83,270)</u>	<u>242,147</u>	<u>148,877</u>
FUND BALANCE AT END OF YEAR	<u>\$ 119,328</u>	<u>\$ 373,260</u>	<u>\$ 492,588</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement H

Combining Statement of Revenue, Expenditures,
 and Change in Fund Balance
 For the Year Ended December 31, 2003

	TITLE AND SPECIAL FEES FUNDS	IWC AND FEES FUND	TOTAL
REVENUE			
Use of money and property -			
Interest earnings	\$ 1,380	\$ 3,630	\$ 4,770
Grant from Louisiana Department of Social Services:			
Reimbursement of Administration Costs	611,718	-	611,718
Incentive payments	-	-	-
Grant - Violent Crime Prosecution	92,047	-	92,047
Grant - Victim Assistance Program	37,712	-	37,712
Grant - Juvenile Community Service Program	17,987	-	17,987
Grant - Juvenile Drug Court	-	-	-
Grant - From State of Louisiana	90,000	-	90,000
Grant - JAI RMI	1,888	-	1,888
Grant - Domestic Violence	58,157	-	58,157
Grant - LCLC Direct	3,098	-	3,098
Fees - Fees account	4,492	221,344	225,836
Diversionary program	-	107,379	107,379
Other Revenue	-	-	-
Total revenue	858,180	329,353	1,187,533
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	1,388,080	4,328	1,392,408
Materials and supplies:			
Office	32,413	8,398	40,811
Automobile	(8,373)	2,850	(5,523)
Other expenditures	7,434	4,468	11,902
Capital expenditures	480	-	480
Total expenditures	1,427,040	16,954	1,443,994
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (268,860)	\$ (13,711)	\$ (282,571)

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement H

Combining Statement of Revenue, Expenditures,
 and Change in Fund Balance
 For the Year Ended December 31, 2002

	TITLE IV-D AND SPECIAL FEES FUND	AFC AND FEES FUND	TOTAL
Other Financing Sources (Uses)			
Operating Transfer In	\$ 378,897	\$ -	\$ 378,897
Operating Transfer Out	(58,000)	-	(58,000)
Interfund Transfer In	258,000	-	258,000
Interfund Transfer Out	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>
Total Other Financing Sources (Uses)	<u>460,897</u>	<u>(250,000)</u>	<u>210,897</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(101,982)	82,116	(19,866)
FUND BALANCES AT BEGINNING OF YEAR	<u>8,587</u>	<u>170,431</u>	<u>179,018</u>
FUND BALANCES AT END OF YEAR	<u>\$ (93,395)</u>	<u>\$ 242,547</u>	<u>\$ 149,152</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
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FIDUCIARY FUND TYPE
AGENCY FUNDS
December 31, 2000 and 2002

RESTITUTION FUND

The Restitution Fund was established in accordance with Louisiana Revised Statute 14:71 and is used to account for collections of restitution from defendants who issued worthless checks. Collections from this fund are made to individuals or companies who cashed the checks and to the Post Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statute 15:1314 and is used to account for assets seized in the course of certain criminal investigations. These funds are held in trust by the District Attorney and are dispensed under the direction of the district courts.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 15:1316 and is used to account for assets seized in the course of certain criminal investigations. Upon release of the funds from the Asset Forfeiture Trust accounts, these funds are dispensed under the direction of the district courts.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
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Parishes of St. Tammany and Washington
FIDUCIARY FUND TRUST
AGENCY FUNDS

Statement 1

Statement of Changes in Assets and Liabilities
For the Years Ended December 31, 2003 and 2002

	RESTITUTION FUND	ASSET FORFEITURE TRUST FUND	ASSET FORFEITURE FUND	TOTAL
ASSETS				
Cash Balance 1/1/02	\$ 8,789	\$ 302,897	\$ 29,608	\$ 341,294
Additions - 2002	48,057	330,338	173,648	444,033
Payments - 2002	<u>(39,648)</u>	<u>(173,648)</u>	<u>(170,042)</u>	<u>(343,338)</u>
Cash Balance 12/31/02	\$ 9,201	\$ 359,587	\$ 87,794	\$ 456,582
Additions - 2003	84,880	344,131	550,098	989,109
Payments - 2003	<u>(33,824)</u>	<u>(581,202)</u>	<u>(985,833)</u>	<u>(1,200,859)</u>
Cash Balance 12/31/03	\$ 10,257	\$ 142,516	\$ 29,060	\$ 181,833
LIABILITIES				
Trust Funds Payable				
Balance 01/01/02	\$ 6,709	\$ 302,987	\$ 29,686	\$ 349,382
Additions - 2002	40,857	330,338	173,648	444,833
Payments - 2002	<u>(39,648)</u>	<u>(173,648)</u>	<u>(170,042)</u>	<u>(343,338)</u>
Trust Funds Payable Balance 12/31/02	\$ 7,921	\$ 359,678	\$ 87,794	\$ 455,393
Additions - 2003	84,908	344,131	550,098	989,137
Payments - 2003	<u>(33,824)</u>	<u>(581,202)</u>	<u>(985,832)</u>	<u>(1,200,858)</u>
Trust Funds Payable Balance 12/31/03	\$ 12,005	\$ 142,607	\$ 29,060	\$ 183,672

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 and is the representative of the state before 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 Twenty-Second Judicial District encompasses the parishes of St. Tammany and Washington, Louisiana.

A. REPORTING ENTITY

For years beginning after December 15, 1995, Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of a free state or local governments. An organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

The District Attorney includes all funds, account groups, activities, or centers, that are within the oversight responsibility of the District Attorney as an independently elected official. As an independently elected official, the District Attorney is solely responsible for the operations of his office, including fiscal and management responsibilities. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the Police Jury of the Parishes, as required by Louisiana law, the District Attorney is financially independent. The accompanying financial statements present financial information only on the operations of the District Attorney of the Twenty-Second Judicial District.

B. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenue is accounted for in these individual funds based upon the purpose for which it is to be spent and the means

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Parishes of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 2005 and 2002

by which spending activities are controlled. The funds presented in the financial statements are described as follows:

GOVERNMENTAL FUNDS:

GENERAL FUND (District Attorney's Expenses) – The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

SPECIAL REVENUE FUNDS – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

FIDUCIARY FUND:

AGENCY FUNDS – The Agency funds are used to account for assets held by the District Attorney as an agent for individuals and private organizations. The Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. PROPERTY AND EQUIPMENT

Property and equipment used in the governmental fund type operations of the District Attorney's office are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All property and equipment is valued at cost or estimated historical cost if historical cost is not available.

The accompanying financial statements do not include property and equipment purchased by the Police Juries of St. Tammany and Washington Parishes for the District Attorney. This property and equipment is included in the general fixed assets account group of the police juries.

The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

DISTRICT ATTORNEY OF THE TWENTY-SECOND
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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District Attorney's records are maintained using a current financial resources measurement focus. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenue and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year in which they are earned by the District Attorney.

Grants from Louisiana Law Enforcement Commission and State supplements are recorded in the year in which they are collected by the District Attorney.

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

Legal services performed under contract for various Parish entities are accrued in the month for which the services have been performed.

Substantially all other revenue is recorded when received.

Expenditures

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

Expenditures relating to grants from Louisiana Law Enforcement Commission and State supplements are recorded when paid.

E. COMPENSATED ABSENCES

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

Clerical employees are paid principally by the parish governing authorities of St. Tammany and Washington Parishes. Annual and sick leave for clerical employees is in accordance with leave policies of the respective parishes.

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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

At December 31, 2003 and 2002, the District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

F. BUDGETS AND BUDGETARY ACCOUNTING

The District Attorney follows these procedures in establishing the budgetary data reflected in these financial statements.

1. The Administrative Assistant prepares a proposed budget and submits to the District Attorney no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.
3. The budget is approved by the District Attorney.
4. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving the increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the District Attorney.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the District Attorney.

G. TOTAL COLUMNS ON STATEMENTS – OVERVIEW

The total columns on the statements are for overview and are captioned *Memo Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 – CASH AND CASH EQUIVALENTS

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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

Under state law, the District Attorney may deposit funds with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The District Attorney may invest these funds in interest-bearing accounts as permitted by law. Of the bank balances not covered by FDIC insurance, the remaining funds are covered by collateral held at the pledging fiscal agent bank in the District Attorney's name. Funds at American Bank & Trust Company are collateralized with AmSouth Capital Markets. Funds at Central Progressive Bank and Illinois National Bank are collateralized with the Trust Departments of these specific banks. At December 31, 2003 and 2002, the balances were as follows:

	12/31/2003	12/31/2002
Deposits per book balance	\$ 2,147,868	\$ 2,568,307
Deposits per bank balance	\$ 2,186,519	\$ 2,611,835
FDIC Depository Insurance (Category 1)	\$ 538,712	\$ 352,207
Deposits covered by collateral (Category 2)	\$ 1,748,752	\$ 2,179,625

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.

The District Attorney's deposits are categorized to give an indication of the level of risk assumed by the District Attorney at year-end. Category 1 includes deposits that are insured or registered or for which the District Attorney or its agent in the District Attorney's name holds the securities. Category 2 includes uninsured and unregistered deposits for which the financial institution holds the securities by the financial institutions trust department or agent in the District Attorney's name. Category 3 includes uninsured and unregistered deposits for which the securities are held by the financial institution, or by its trust department or agent, but not in the District Attorney's name.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

	2003	2002
Balance, January 1	\$ 1,230,577	\$ 1,194,298
<i>Additions:</i>		
Equipment purchases	262,598	-
Vehicle purchases	86,460	76,279
Building renovations	10,043	-
<i>Deductions:</i>		
Equipment dispositions	269,815	-
Vehicle dispositions	11,122	-
Renovations abandoned	276,190	-
Balance, December 31	\$ 1,852,511	\$ 1,290,577

NOTE 4 – PENSION PLANS

Clerical and administrative personnel of the District Attorney's office are members of the Parochial Employees' Retirement System of Louisiana. (System) is a cost-sharing multiple-employer and public employee retirement system, controlled and administered by a separate board of trustees.

The District Attorney's office joined the System on October 1, 1989, and payroll for employees covered by the System for the period ended December 31, 2003 and 2002 was \$514,766 and \$464,129 respectively. The District Attorney's total payroll was \$1,141,466 and \$1,044,789 respectively.

Any person who is a permanent employee and works at least 28 hours a week and whose compensation is paid wholly or partly by a covered employer is covered by the System. The System consists of two funds, Plan A and Plan B. The plan fund benefits are as follows:

(A) Plan A Fund Benefits:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

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For the Years Ended December 31, 2003 and 2002.

The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service. However, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greatest of one hundred percent of a member's final salary or the final compensation.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability, which has been certified by the State Medical Disability Board. The rate is 3 per cent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 to 60 per cent of the member's final compensation.

(B) Plan B Fund Benefits:

Any member is eligible for a normal retirement if he has at least 30 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 62. The monthly amount of the retirement allowance is equal to two percent of the member's final average compensation in excess of \$1,200 multiplied by his years of creditable service. However, a member may retire with ten years of service at age sixty and receive a benefit reduced by three percent for each year that the member is below the age of sixty-two at the time of retirement.

A member is eligible to retire and receive disability benefits if he has at least 10 years of creditable service, is not eligible for normal retirement and suffers disability. The State Medical Disability Board must certify the disability. The disability rate is 2 per cent of the member's final compensation, multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Plan provides benefits for surviving spouses and minor children under certain provisions in the statutes.

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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

(C) Employer and Member Contributions:

Contributions to the pension plans are established by Statute at certain percentage rates for Plans A and B for the years 2003 and 2002. Member contributions are deducted from the member's salary, and remitted by the participating employers.

Contribution requirements for the years 2003 and 2002 are as follows:

	PLAN A			
	MEMBER	EMPLOYER		TOTAL
		REGULAR PLAN	DROP PLAN	
2003				
Contribution Rate	9.50%	7.75%	7.75%	
Contribution Requirement: \$	48,803	\$ 39,804	\$ 474	\$ 89,071
2002				
Contribution Rate	9.50%	7.75%	8.58%	
Contribution Requirement: \$	82,198	\$ 22,760	\$ 3,170	\$ 76,167

	PLAN B			
	MEMBER	EMPLOYER		TOTAL
		REGULAR PLAN	DROP PLAN	
2003				
Contribution Rate	2.00%	1.50%		
Contribution Requirement: \$	-	\$ -	\$ -	\$ -
2002				
Contribution Rate	2.00%	1.50%		
Contribution Requirement: \$	-	\$ -	\$ -	\$ -

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For the Years Ended December 31, 2002 and 2001

No employees are covered under Plan B. Therefore, no contributions are required.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

The pension benefit obligation at December 31, 2002 and 2001, for the System as a whole, determined through an actuarial valuation performed and audited as of that date, consists of the following:

	2002	2001
Pension benefit obligation	\$1,236,402,256	\$1,216,050,334
Actuarial value of assets	1,214,971,641	1,214,465,306
Actuarial value of assets in (deficit) excess of benefit obligation	<u>\$ (21,430,615)</u>	<u>\$ (1,585,028)</u>

The District Attorney's contribution represented .0127% and .1015% for 2002 and 2001 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on the 2002 and 2001 Periodical Retirement System audit reports.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's December 31, 2002 actuarial valuation report. The District Attorney does not guarantee the benefits granted by the System.

The District Attorney and Assistant District Attorney personnel are members of the District Attorney's Retirement System, a cost-sharing multiple employer, public employee retirement system, controlled and administered by a separate Board of Trustees, a Secretary-Manager, and an actuary. This retirement system has been in place since August 1, 1956.

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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

The District Attorney's payroll for employees covered by the System for the period ended December 31, 2003 and 2002 was \$357,252 and \$541,914 respectively. The District Attorney's total payroll was \$1,141,466 and \$1,044,789 respectively.

Membership is mandatory unless the person does not earn, from all sources, at least the minimum salary specified by the Board of Trustees. Membership begins on the date an employee becomes a contributing member of the retirement system. The plan fund benefits are as follows:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, at least 24 years of creditable service and is at least 55, or at least 10 years of creditable service and is at least age 60. Early retirement, with reduced benefit, is available with at least 10 years of service and age 55.

The basic formula for normal retirement is 3.5% multiplied by years of creditable service, multiplied by average salary based on the three (3) highest consecutive years not to exceed 100% of salary.

The calculation of average salary restricts increases in non-state compensation to 100% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation.

The formula for early retirement benefits is a modification of the normal retirement formula. Members who retire under the early retirement provisions receive a benefit which is reduced 3% for each year in advance of normal retirement age.

Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

Should a member become disabled and not able to work, after having acquired ten years of service in the System, the member may be eligible for disability retirement benefits of three and one-half (3 1/2) percent times the years of actual service times the best three year average salary with a minimum of 1.5 years, or actual service plus number of years to age 60, whichever is less.

Any member who has at least ten years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after the medical examination, shall certify that the member is mentally or physically incapacitated for the further performance of duty; that such incapacity is likely to be permanent; and that the member

DISTRICT ATTORNEY OF THE TWENTY-SECOND
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Parish of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

should be retired. Upon application for disability retirement the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability.

Upon the death of any active contributing member with less than five years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary if any, or to the member's estate.

Upon the death of any active, contributing member with five or more years of creditable service, or any member with twenty-three years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits vary according to each member's family situation.

This retirement system is funded by employee contributions and percentage of taxes and revenue sharing funds, and if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources - salary paid by the State of Louisiana, that paid by the Parish or any other governing body of a parish or political subdivision of the state of Louisiana, etc. At the present time this percentage is seven percent (7%) of salary. An employer contribution must be made by any agency employing members of the District Attorney's Retirement System. The Public Retirement Systems Actuarial Committee, for the fiscal year of July 1, 1997 through June 30, 1998, set the employer contribution rate at 0.0% of payroll for all active members of the District Attorney's Retirement System. For the fiscal year July 1, 2001 through June 30, 2004, the employer contribution will be set at 0.0% of payroll for all active members.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of modified projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERs and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
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Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

Contribution requirements for the year are as follows:

	MEMBER	EMPLOYER		TOTAL
		REGULAR PLAN	GRIP PLAN	
2003				
Contribution Rate	7.00%	0.00%	0.00%	
Contribution Requirement	\$42,227	\$ -	\$ 188	\$42,415
2002				
Contribution Rate	7.00%	0.00%	0.00%	
Contribution Requirement	\$37,726	-	-	\$37,726

The pension benefit obligation for the System as a whole, determined through an actuarial valuation performed and audited, is as follows:

	<u>June 30, 2003</u>	<u>June 30, 2002</u>
Pension benefit obligation	\$ 140,479,626	\$ 131,279,845
Actuarial asset value	<u>145,738,803</u>	<u>130,217,921</u>
Assets in excess (deficit) of pension benefit obligation	<u>\$ 5,259,177</u>	<u>\$ (10,061,924)</u>

The District Attorney's contribution represented 0.0000% and 0.0000% for 2003 and 2002 respectively of total contributions required for all participating entities. The District Attorney's information is based on a calendar year, while the District Attorney Retirement System is on a fiscal year.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the system's June 30, 2003 and 2002 actuarial valuation reports. The District Attorney of the 22nd Judicial District does not guarantee the benefits granted by the System.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

NOTE 5 – LEASES

The District Attorney's office has operating leases as of December 31, 2003 and 2002 respectively. The lease expenditures are as follows:

	2003	2002
Vehicles	\$ 3,886	\$ 0
Buildings	\$17,373	\$12,885

Future minimum rental commitments under operating leases are as follows:

Fiscal Year:	Buildings	Vehicles	Total
2004	\$ -0-	\$18,466	\$18,466
2005	-0-	\$18,466	\$18,466
2006	-0-	\$ 6,185	\$ 6,185

NOTE 6 – EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the funds of the criminal court, the parish governing authorities, or directly by the state.

NOTE 7 – LITIGATION AND CLAIMS

In 1988, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1986 operating expenses totaling \$96,833. In March 1987, the District Court ruled in favor of the District Attorney with an award of \$96,833. The Supreme Court has

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 2003 and 2002

upheld the District Court's decision. As of December 31, 1985, the District Attorney's office has an unassociated judgment against the Washington Parish Police Jury in the amount of \$96,865. In December 2002, the District Attorney's office received \$70,000 from the Washington Parish Police Jury in settlement of the judgment.

NOTE 5 - FEDERAL GRANTS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.763. The program is administered by the Louisiana Department of Social Services. As of July 1, 1998, reimbursement is at 100% of allowable costs, up to the maximum contract. For the year ended June 30, 2003, the maximum contract was \$628,488. Note that the contract is for a fiscal year period of July 1st through June 30th, while the District Attorney's office operates on a calendar basis.

For the calendar years ended December 31, 2003 and 2002 the District Attorney received approximately \$628,840 and \$610,718 respectively from the Louisiana Department of Social Services.

The District Attorney is a sub grantee for several programs, which are administered by the Louisiana Commission on Law Enforcement. These grants are the Violent Crime Prosecution Program, Victim Assistance Program, Juvenile Community Service Program, and Juvenile Drug Court. The District Attorney receives reimbursement for expenditures approved in the sub grant applications.

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MEMBER LOUISIANA CPAS

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Walter F. Reed
District Attorney of the Twenty-Second Judicial District
State of Louisiana
Parishes of St. Tammany and Washington

Compliance

We have audited the compliance of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. The District Attorney of the Twenty-Second Judicial District of the State of Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's management. Our responsibility is to express an opinion on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. These standards and OMB Circular A-133 required that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the DA's compliance with those requirements.

The Honorable Walter F. Reed

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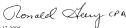
In our opinion, the District Attorney of the Twenty-Second Judicial District of the State of Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level that risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney, the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Auditor, this report is a matter of public record and its distribution is not limited.



June 17, 2004

DISTRICT ATTORNEY OF THE THIRTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Purches of St. Tammany and Westington
 Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2000

<u>Federal Grantor Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Disbursement Expenditures</u>
U.S. Department of Health and Human Services Programs: Pass-Through State Department of Social Services			
Child Enforcement Services:	99.563	DOA 355201076 D&S CFMS 574361	\$ 628,843
Other Federal Assistance			
U.S. Bureau of Justice Assistance Act Pass-Through Louisiana Commission on Law Enforcement:			
Violent Crime Prosecution:	16.579	B03-5-019	\$ 71,219
Victim Assistance Program:	16.579	C03-7-011	\$ 53,116
Paid directly to Grantor:			
Community Gun Violence Prosecution Program	16.609	2002-CP-CIC-0093	\$ 57,496
U.S. Juvenile Justice & Delinquency Prevention Act Pass-Through Louisiana Commission on Law Enforcement:			
Juvenile Community Service Program:	16.54	J02-5-008	\$ 13,664
Domestic Violence Program:	16.588	M03-7-064	\$ 30,133
Criminal Records Improvement:	16.579	B89-5-038	\$ 2,908
Information Systems Upgrade:	16.579	B02-7-028	<u>\$ 21,718</u>
TOTAL			<u>\$ 883,729</u>

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

The Honorable Walter F. Reed
District Attorney of the Twenty-Second Judicial District
State of Louisiana
Parishes of St. Tammany and Washington

We have audited the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 17, 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.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance 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 non-compliance that are required to be reported under Government Auditing Standards.

The Honorable Walter F. Reed
Page Two

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Second Judicial District of the State of 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 matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 for the information of the District Attorney, the Legislative Auditor, and the cognate Federal Agency. However, upon acceptance by the Legislative Audit, this report is a matter of public record and its distribution is not limited.



June 17, 2004

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2003

SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was issued on the financial statements of the auditee.
2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no findings which are required to be reported under Section 510 (a) of Circular A-133.
7. The major program for the year ended December 31, 2003 was Department of Health & Human Services IV-D Program.
8. The dollar threshold to distinguish between Type A and Type B programs is \$200,000.
9. The auditee did qualify as a low-risk auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no items identified in the course of our testing during the current year that were required to be reported.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

There were no items identified in the course of our testing during the current year that were required to be reported.

SUPPLEMENTAL INFORMATION SCHEDULE

DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

FIDUCIARY FUND TRUST

Schedule of Changes in the Balance of Restitution to Victims
For the Years Ended December 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	\$ 9,321	\$ 8,697
ADDITIONS		
Contributions:		
Restitution payments	45,999	40,057
Fees	3,183	2,465
Other	-	-
Unclaimed payments	-	624
Interest income	186	69
Other	-	-
	<u>54,968</u>	<u>50,215</u>
Total additions	54,968	50,215
REDUCTIONS		
Settlements:		
Restitution victims	44,630	39,846
Fees Special Revenue Fund	5,218	2,982
Other settlements	-	7
Bank charges	74	146
	<u>51,922</u>	<u>45,981</u>
Total reductions	51,922	45,981
<u>BALANCES AT END OF YEAR</u>	<u>\$ 13,368</u>	<u>\$ 9,931</u>