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

Financial Report

Year Ended December 31, 2003

Under provisions of the law, this report is a public document. A copy of this document has been submitted to the entity and other appropriate public officials. The records are 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

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**INDEPENDENT AUDITORS' REPORT**

The Honorable Charles A. Riddle, III  
District Attorney of the Twelfth Judicial District  
Acacofles Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acacofles Parish, Louisiana, a component unit of the Acacofles Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twelfth Judicial District, Acacofles Parish, Louisiana, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 4, 2004 on our consideration of the District Attorney of Twelfth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

The prior year comparative information has been derived from the District Attorney's 2003 financial statements in which we expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish.

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

Monroe, Louisiana  
June 4, 2004

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

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT**

Anyeville Parish, Louisiana

**Combined Balance Sheet - All Fund Types and Account Groups**

December 31, 2001

	Governmental		Fiduciary		Account Groups			Totals
	Fund Type	Special Revenue	Fund Type		General	Long-Term Debt	Miscellaneous Debt	
			Agency	Fund				
<b>Cash</b>	\$ 72,185	\$ 19,874	\$ 1,914	\$ -	\$ -	\$ -	\$ -	\$ 94,973
<b>Receivables:</b>								
Commissions on Fees and Infringements	4,345	-	-	-	-	-	-	4,345
Education cost appropriations	25,814	-	-	-	-	-	-	25,814
Inflation gaming revenue	38,915	-	-	-	-	-	-	38,915
State of Louisiana	-	19,874	-	-	-	-	-	19,874
Other	667	1,296	-	-	-	-	-	1,963
Due from other funds	-	4,075	-	-	-	-	-	4,075
Furniture and equipment	-	-	-	-	134,944	-	-	134,944
Library books	-	-	-	-	5,253	-	-	5,253
Land	-	-	-	-	78,280	-	-	78,280
Building and improvements	-	-	-	-	366,159	-	-	366,159
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	118,860	-	118,860
<b>Total assets and other debits</b>	<b>\$ 119,952</b>	<b>\$ 44,473</b>	<b>\$ 1,914</b>	<b>\$ -</b>	<b>\$ 1,859,866</b>	<b>\$ 118,860</b>	<b>\$ -</b>	<b>\$ 1,298,925</b>
								<b>\$ 1,251,291</b>

(continued)

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT**

Acresby Parish, Louisiana

**Combined Balance Sheet - All Fund Types and Account Groups (Continued)**

December 31, 2001

	Governmental		Fiduciary		Account Groups		Totals	
	Fund Types		Fund Type		General	General	(Memorandum Only)	
	General	Special	Agency	Fund	Fund	Long-Term	2001	2002
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 7,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,813	\$ -
Payroll taxes payable	9,800	1,809	-	-	-	-	11,609	2,158
State taxes payable	5,828	-	-	-	-	-	5,828	-
Deferred revenue	2,880	-	-	-	-	-	2,880	2,880
Due to other governmental units	-	-	2,811	-	-	-	2,811	5,905
Due to other funds	2,432	1,371	800	-	-	-	4,603	1,885
Contributions of individuals	-	-	-	-	-	130,000	130,000	139,080
Total liabilities	28,453	3,980	3,611	-	-	130,000	162,332	162,331
<b>Equity and other credits:</b>								
Investment in general fund assets	-	-	-	-	1,089,816	-	1,089,816	982,288
Fund balances:								
Unassigned, undesignated	85,474	41,450	-	-	-	-	126,924	108,722
Total fund balances	85,474	41,450	-	-	-	-	126,924	108,722
Total equity and other credits	85,474	41,450	-	-	1,089,816	-	1,144,818	1,091,010
Total liabilities, equity and other credits	\$ 113,927	\$ 45,430	\$ 3,611	\$ -	\$ 1,089,816	\$ 130,000	\$ 1,246,332	\$ 1,253,341

The accompanying notes are an integral part of this statement.

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

**Continued Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**All Governmental Fund Types**  
**Year Ended December 31, 2003**

	General	Special	Totals	
			(Macroschedule/Only)	(00)
<b>Revenues:</b>				
<b>Local:</b>				
Commissions on Fees and Forfeitures	\$ 140,100	\$ -	\$ 140,100	\$ 100,000
Penal intervention	99,711	-	99,711	-
Fees for the collection of workmen's claims	-	64,439	64,439	20,100
Out-of-pocket payments - Acropolis Parish Police Jury	201,443	-	201,443	-
Criminal Court Fund Appropriations	49,794	-	49,794	-
In-lieu gaming revenue	18,739	-	18,739	70,000
Miscellaneous	11,201	0	11,201	10,000
<b>State:</b>				
Trust Assistance	23,000	-	23,000	23,000
<b>Federal:</b>				
Louisiana Commission on Law Enforcement	71,290	-	71,290	4,000
Louisiana Department of Health and Human Services Resources	-	320,000	320,000	200,000
<b>Total revenues</b>	<u>784,664</u>	<u>320,439</u>	<u>1,105,103</u>	<u>395,100</u>
<b>Expenditures:</b>				
<b>General government - judicial</b>				
Interest and related benefits	470,549	13,038	483,587	200,400
Professional services	15,431	1,889	17,321	1,000
Supplies and other	11,081	-	11,081	4,000
Rent	1,704	-	1,704	1,000
Reimburse payments	17,739	11,038	28,777	11,000
Commodities and materials	24,434	1,000	25,434	4,000
Miscellaneous	1,281	-	1,281	500
Office supplies	49,794	1,000	50,794	100
Postage	8,089	1,000	9,089	-
Repairs and maintenance	11,000	-	11,000	-
Supplies	13,683	9,400	23,083	-
Utilities	17,033	1,000	18,033	-
<b>State services:</b>				
Principal retirement	20,000	-	20,000	20,000
Interest and bond charges	7,883	-	7,883	6,000
<b>Capital outlay</b>	<u>20,790</u>	<u>-</u>	<u>20,790</u>	<u>(00)</u>
<b>Total expenditures</b>	<u>784,678</u>	<u>23,266</u>	<u>807,944</u>	<u>310,200</u>
Excess (deficiency) of revenues over expenditures	<u>11,433</u>	<u>19,173</u>	<u>30,606</u>	<u>18,900</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	12,996	-	12,996	30,000
Operating transfers out	-	(12,996)	(12,996)	(30,000)
<b>Total other financing sources (uses)</b>	<u>12,996</u>	<u>(12,996)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>24,429</u>	<u>(1,823)</u>	<u>22,606</u>	<u>18,900</u>
<b>Fund balances, beginning</b>	<u>41,332</u>	<u>43,087</u>	<u>84,419</u>	<u>112,500</u>
<b>Fund balances, ending</b>	<u>\$ 65,761</u>	<u>\$ 41,264</u>	<u>\$ 107,025</u>	<u>\$ 131,400</u>

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT**  
 Arapahoe, Bernal, Louisa

**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget (GAAP Basis) and Actual -**  
**all Governmental Fund Types -**  
**For the Month Ended December 31, 2020**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Local:</b>						
Commission on Fees and Forfeitures	\$ 20,000	\$ 162,100	\$ 142,100	\$ -	\$ -	\$ -
Revised intervention	-	94,710	94,710	-	-	-
Fee for the collection of overdue checks	-	-	-	30,000	45,429	15,429
On-annual payments - Arapahoe Public Safety Fee	107,000	104,440	(2,560)	-	-	-
Central Court Fees Appropriation	39,000	49,546	10,546	-	-	-
Indian gaming revenue	64,000	10,639	(53,361)	-	-	-
Miscellaneous	-	11,801	11,801	-	4	4
<b>State:</b>						
Traffic Assistance	-	20,000	20,000	-	-	-
<b>Federal:</b>						
Louisiana Commission on Law Enforcement Lifetime Department of Public Safety Bureau Revenues	-	71,274	71,274	-	-	-
<b>Total revenues</b>	<b>470,000</b>	<b>704,061</b>	<b>234,061</b>	<b>30,000</b>	<b>206,607</b>	<b>176,607</b>
<b>Expenditures:</b>						
<b>General government - judicial:</b>						
Salaries and related benefits	111,000	170,449	59,449	100,000	111,600	11,600
Professional services	-	11,400	(11,400)	1,000	1,000	100
Association dues	-	11,000	(11,000)	-	-	-
Rent	-	1,700	(1,700)	-	-	-
Rentation payments	-	21,700	(21,700)	10,000	11,216	1,216
Conferences and meetings	1,000	14,800	(13,800)	1,000	1,000	100
Miscellaneous	-	1,200	(1,200)	-	-	-
Office supplies	10,000	46,200	(36,200)	1,000	1,300	300
Printing	5,000	1,000	(4,000)	1,300	1,000	(3,000)
Repairs and maintenance	6,000	11,900	(5,900)	-	-	-
Supplies	1,500	11,000	(9,500)	4,000	4,400	400
Utilities	12,500	17,000	(4,500)	1,000	1,400	400
<b>Other services:</b>						
Principal retirement	-	30,000	(30,000)	-	-	-
Interest on bond charges	-	7,800	(7,800)	-	-	-
Capital outlay	-	36,700	(36,700)	-	-	-
<b>Total expenditures</b>	<b>244,000</b>	<b>388,449</b>	<b>144,449</b>	<b>118,300</b>	<b>133,016</b>	<b>114,716</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>226,000</b>	<b>315,612</b>	<b>89,612</b>	<b>181,700</b>	<b>73,591</b>	<b>108,891</b>
<b>Other financing sources (uses):</b>						
Operating transfers in	-	11,500	11,500	-	-	-
Operating transfers out	-	-	-	11,000	11,000	100
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>11,500</b>	<b>11,500</b>	<b>11,000</b>	<b>11,000</b>	<b>100</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>	<b>226,000</b>	<b>327,112</b>	<b>101,112</b>	<b>192,700</b>	<b>84,591</b>	<b>108,991</b>
<b>Fund balances, beginning</b>	<b>60,133</b>	<b>61,200</b>	<b>-</b>	<b>41,500</b>	<b>41,000</b>	<b>-</b>
<b>Fund balances, ending</b>	<b>126,133</b>	<b>128,312</b>	<b>2,179</b>	<b>134,200</b>	<b>125,591</b>	<b>8,609</b>

The accompanying notes are an integral part of this statement.

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

**Notes to Financial Statements**

**(1) Summary of Significant Accounting Policies**

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

**A. Basis of Presentation**

The accompanying general purpose financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

**B. Financial Reporting Entity**

These general purpose financial statements only include funds, account groups, activities, or 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 Avoyelles Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the Police Jury pays certain salaries and operating expenditures of the District Attorney.

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Acryelles Parish, Louisiana

Notes to Financial Statements (Continued)

C. Fund Accounting

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

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

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

Governmental Funds -

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 13:571.11, which provides that twelve percent of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund

Agency Fund

The Agency Fund is custodial in nature and does not present results of operations or have a management focus. The agency fund is used to account for assets that the District Attorney holds for others in an agency capacity. The District Attorney's agency fund is the Asset Forfeiture Fund.

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

**Notes to Financial Statements (Continued)**

**D. Fixed Assets and Long-Term Liabilities**

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

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

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

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

**E. Basis of Accounting**

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

**Revenues**

The District Attorney considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year. Commissions on fines and bond forfeitures are recorded in the year earned. Incentive payments are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

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

**Notes to Financial Statements (Continued)**

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

**Deferred Revenues**

Deferred revenues arise when resources are received by the District Attorney before it has a legal claim to them, or when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the District Attorney has a legal claim to the resources, the liability for deferred revenues is removed from the combined balance sheet and the revenue is recognized.

**F. Cash**

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

**G. Short-term Interfund Receivables/Payables**

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

**H. Budget and Budgetary Accounting**

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

**I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Acadian Parish, Louisiana

Notes to Financial Statements (Continued)

J. Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Vacation must be taken in the year accrued and cannot be carried over. Sick leave is accumulated by employees at a rate of one day per calendar month of employment and may not exceed twenty days. Although sick leave is available for employees when needed, it does not vest nor is it payable at termination of employment. Therefore, no liability has been recorded in the accounts as of December 31, 2001.

K. Fund Equity

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

L. Total Columns on Combined Statements - Overview

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

M. Comparative Data

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

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

**Notes to Financial Statements (Continued)**

**(1) Cash**

At December 31, 2003, the District Attorney had non-interest-bearing demand deposits (bank balances) totaling \$94,551. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held by a mutually acceptable third party financial institution in the District Attorney's name, however, the securities may be released only upon the written authorization of the District Attorney, which is the lowest credit risk as defined by the Governmental Accounting Standards Board. Deposit balances (bank balances) at December 31, 2003, are unsecured as follows:

Bank balances	<u>\$ 137,853</u>
Federal deposit insurance	\$ 102,914
Pledged securities	<u>-</u>
Total federal deposit insurance and pledged securities	<u>102,914</u>
 Unsecured deposits	 <u>\$ 34,938</u>

**(2) The following is a summary of receivables at December 31, 2003:**

	General Fund	Special Revenue Funds	Total
Commissions on fees & forfeitures	\$ 4,343	\$ -	\$ 4,343
Indian Gaming	30,913	-	30,913
Intergovernmental:			
Averyelles Parish Police Jury	21,814	-	21,814
State of Louisiana	-	19,674	19,674
Other	<u>667</u>	<u>1,296</u>	<u>1,873</u>
Totals	<u>\$47,737</u>	<u>\$20,970</u>	<u>\$68,707</u>

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

**Notes to Financial Statements (Continued)**

**(4) Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	<u>Equipment</u>	<u>Library Books</u>	<u>Land</u>	<u>Buildings and Furniture</u>	<u>Total</u>
Balance, December 31, 2002	\$ 113,183	\$ 5,252	\$ 76,500	\$ 387,533	\$ 982,468
Additions	17,881	-	-	8,987	26,768
Deletions	-	-	-	-	-
Balance, December 31, 2003	<u>\$ 131,064</u>	<u>\$ 5,252</u>	<u>\$ 76,500</u>	<u>\$ 396,520</u>	<u>\$ 1,009,336</u>

**(5) Changes in Long-Term Debt**

The following is a summary of long-term debt transactions of the District Attorney for the year ending December 31, 2003:

<u>General Long-Term Debt</u>	<u>Balance 12/31/2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2003</u>
Certificates of Indebtedness	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 110,000</u>

Long-term debt payable at December 31, 2003 is comprised of the following:

**Certificates of Indebtedness:**

\$100,000 Certificates of Indebtedness dated August 21, 1998, due in one installment of \$50,000 and two installments of \$48,000 through July 1, 2005; interest at 3% per annum.

\$100,000



DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Acycelles Parish, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all long-term debt outstanding at December 31, 2001 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 30,000	\$ 3,210	\$ 33,210
2005	40,000	4,800	44,800
2006	40,000	2,800	42,800
	<u>\$110,000</u>	<u>\$ 11,210</u>	<u>\$121,210</u>

(8) **Retirement Systems**

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

A. **Parishial Employees Retirement System of Louisiana**

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parishial Employees' Retirement System, P.O. Box 14609, Baton Rouge, Louisiana 70898.

Plan members are required to contribute 3.8 percent of their annual covered salary and the District Attorney is required to contribute at the statutory rate of 3.75 percent of the annual covered payroll. The District Attorney's contributions to the system for the year ended December 31, 2003, 2002, and 2001 were \$18,024, \$2,685, and \$2,966 respectively, which was equal to the required contribution for each year.

During the year ended December 31, 2001 the District Attorney's office also transferred \$95,578 to the Parishial Employees Retirement System on behalf of two employees for the purchase of police service covering the period of August 1, 1975 through December 31, 1991. The cost to the District Attorney represents one-half of the employer contributions plus interest and actuarial costs. The Acycelles Parish Police Jury transferred the remaining half of these costs during 2001.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Acryollin Parish, Louisiana

Notes to Financial Statements (Continued)

B. District Attorneys Retirement System

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, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 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 3.2% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established 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, 3109 Decatur Street, New Orleans, Louisiana 70116-3091, or by calling (504) 947-5211.

Plan members are required by state statute to contribute 1.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.25% of annual covered payroll. Contributions to the System also include 2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution

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

**Notes to Financial Statements (Continued)**

requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employee contributions to the System for the years ending December 31, 2005, 2002 and 2001 were \$18,893, \$2,825, and \$1,724, respectively, equal to the required contributions for each year. The employee was not required to make any contributions for the years ended December 31, 2005, 2002 and 2001.

**(7) Litigation**

At December 31, 2005, there is no litigation pending against the District Attorney.

**(8) Excess of Expenditures Over Appropriations**

The following individuals had excess of expenditures over appropriations as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	\$255,900	\$748,628	\$ (492,728)
Special revenue Fund:			
Workless Check Collection Fee	30,000	47,562	(17,562)

**(9) Risk Management**

The District Attorney is exposed to risks of loss in the areas of health care, general liability, property hazards 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. Insurance settlements have not exceeded insurance coverage the past three years.

**(10) New Reporting Standard**

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Compatibility with reports issued in all prior years will be affected. The District Attorney is required to implement this standard for the year ending December 31, 2004. The District Attorney has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

## SUPPLEMENTAL INFORMATION

**SCHEDULES OF INDIVIDUAL FUNDS**

## GENERAL FUND

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

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

Comparative Balance Sheet  
 December 31, 2003 and 2002

	2003	2002
<b>ASSETS</b>		
Cash	\$ 72,160	\$ 30,963
Receivables:		
Commissions on fines and forfeitures	4,345	-
District court appropriations	20,814	6,373
Indian gaming revenue	28,915	10,001
Other	667	17,996
Due from other funds	-	1,885
Total assets	\$ 118,902	\$ 67,218
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deferred revenue	\$ 2,083	\$ 2,083
Accounts payable	7,035	-
Payroll taxes payable	9,880	-
State taxes payable	3,028	-
Due to other funds	2,482	-
Total liabilities	28,528	2,083
Fund balance:		
Unreserved, undesignated	90,474	65,135
Total liabilities and fund balance	\$ 118,992	\$ 67,218

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT**  
**Acadia Parish, Louisiana**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget (GAAP Basis) and Actual**  
**Year Ended December 31, 2001**  
**With Comparative Actual Amounts for Year Ended December 31, 2000**

	2001		Variances - Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Local:</b>				
Commissions on Fees and Arbitrations	\$150,000	\$148,126	\$ (1,874)	\$129,979
Penal intervention	-	84,713	84,713	-
Out-of-pocket payments - Acadia Parish Police Jury	197,000	202,443	5,443	-
Criminal Court Fund appropriations	19,000	49,746	30,746	-
Indirect printing revenue	44,000	118,729	74,729	72,187
Miscellaneous	-	11,362	11,362	9,789
<b>State:</b>				
Various insurances	-	12,000	12,000	12,000
<b>Federal:</b>				
Louisiana Commission Law-on-Law Enforcement	-	71,678	71,678	61,167
Total revenues	<u>479,000</u>	<u>768,694</u>	<u>289,814</u>	<u>375,065</u>
<b>Expenditures:</b>				
<b>General government - judicial:</b>				
Salaries and related benefits	210,000	476,689	(266,689)	49,188
Professional services	-	16,411	(16,411)	1,697
Association dues	-	32,083	(32,083)	6,476
Conferences and meetings	3,000	16,614	(13,614)	4,011
Miscellaneous	-	1,287	(1,287)	343
Office supplies	12,000	49,794	(37,794)	180
Postage	3,000	8,089	(5,089)	-
Rent	-	7,790	(7,790)	-
Restitution payments	-	17,774	(17,774)	-
Repairs and maintenance	6,000	11,594	(5,594)	-
Supplies	1,800	13,687	(11,887)	-
Utilities	11,500	72,611	(61,111)	-
<b>Debt service:</b>				
Principal	-	36,000	(36,000)	227,889
Interest	-	1,881	(1,881)	16,870
<b>Capital outlay</b>	-	34,728	(34,728)	-
Total expenditures	<u>356,300</u>	<u>748,634</u>	<u>(392,334)</u>	<u>388,218</u>
Excess (deficiency) of revenues over expenditures	<u>122,700</u>	<u>20,060</u>	<u>(102,640)</u>	<u>(13,153)</u>
<b>Other financing source:</b>				
Operating reserves in	-	12,808	(12,808)	18,218
Excess (deficiency) of revenues and other sources over expenditures	<u>122,700</u>	<u>32,868</u>	<u>(89,832)</u>	<u>(4,935)</u>
<b>Fund balance, beginning</b>	<u>80,100</u>	<u>80,100</u>	<u>-</u>	<u>79,187</u>
<b>Fund balance, ending</b>	<u>\$162,800</u>	<u>\$112,968</u>	<u>\$50,832</u>	<u>\$74,252</u>



## SPECIAL REVENUE FUNDS

### Title IV-D Fund -

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

### Workless Check Collection Fee Fund -

Monies received in this fund consist of fees collected in accordance with Louisiana Revised Statute 14:15, which provides for a specific fee whenever the District Attorney's office collects and processes a workless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
 Acyellee Patrick, Louisiana  
 Special Revenue Funds

Combining Balance Sheet  
 December 31, 2002  
 With Comparative Totals for December 31, 2001

	Title	Worthless Check Collection	Totals	
	FR-02	Fee	2001	2002
<b>ASSETS</b>				
Cash	\$ 17,989	\$ 1,565	\$ 19,474	\$ 20,168
Receivables:				
Owed from the Louisiana Department of Health and Human Resources	19,674	-	19,674	17,087
Other	-	1,286	1,286	-
Due from other funds	<u>4,076</u>	<u>-</u>	<u>4,076</u>	<u>-</u>
Total assets	<u>\$ 41,699</u>	<u>\$ 2,771</u>	<u>\$ 44,410</u>	<u>\$ 46,155</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Due to other funds	\$ -	\$ 1,771	\$ 1,771	\$ -
Payroll taxes payable	1,289	500	1,689	1,322
Retirement contributions payable	-	-	-	1,466
Total liabilities	<u>1,289</u>	<u>1,681</u>	<u>2,590</u>	<u>2,788</u>
Fund balance:				
Unreserved, undesignated	<u>48,770</u>	<u>1,880</u>	<u>41,450</u>	<u>43,187</u>
Total liabilities and fund balance	<u>\$ 41,699</u>	<u>\$ 2,771</u>	<u>\$ 44,410</u>	<u>\$ 46,155</u>

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

**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Year Ended December 31, 2002**

**With Comparative Totals for Year Ended December 31, 2001**

	<u>Title</u>	<u>Worthless</u>	<u>Totals</u>	
	<u>74-D</u>	<u>Check</u>	<u>2001</u>	<u>2002</u>
		<u>Fees</u>		
<b>Revenues:</b>				
<b>Local -</b>				
Fees for collection of worthless checks	\$ -	\$45,419	\$45,419	\$25,318
Miscellaneous	-	6	6	1,819
<b>Federal -</b>				
Louisiana Department of Health and Human Resources grant	<u>220,607</u>	-	<u>220,607</u>	<u>287,898</u>
Total revenues	<u>220,607</u>	<u>45,425</u>	<u>268,032</u>	<u>294,268</u>
<b>Expenditures:</b>				
<b>General government - (judicial)</b>				
Salaries and related benefits	188,512	28,908	215,020	180,817
Postretirement payments	-	17,216	17,216	15,461
Rent	-	-	-	7,076
Conventions and meetings	3,059	-	3,059	499
Office Supplies	1,383	-	1,383	464
Postage	1,184	1,838	3,022	-
Professional fees	1,808	-	1,808	-
Supplies	8,413	-	8,413	-
Utilities	5,348	-	5,348	-
Capital Outlay	-	-	-	<u>131</u>
Total expenditures	<u>267,701</u>	<u>47,562</u>	<u>255,263</u>	<u>290,790</u>
Excess (deficiency) of revenues over expenditures	<u>52,906</u>	<u>(2,137)</u>	<u>10,769</u>	<u>3,478</u>
<b>Other financing sources:</b>				
Operating transfers out	<u>(17,808)</u>	-	<u>(17,808)</u>	<u>(26,516)</u>
Excess (deficiency) of revenues over expenditures and other uses	-	<u>(2,137)</u>	<u>(2,137)</u>	<u>33</u>
Fund balances, beginning	<u>40,378</u>	<u>3,217</u>	<u>43,595</u>	<u>43,534</u>
Fund balances, ending	<u>\$43,178</u>	<u>\$ 1,080</u>	<u>\$44,458</u>	<u>\$43,587</u>

**BUDGET ATTACHMENT OF THE TRIPLETS SCHOOL DISTRICT**  
**Activity Fund, Leases**  
**Special Revenue Funds**

Continuing Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (PLANNED BUDGET) and Actual  
 Year Ended December 31, 2021

	Total FY20		Revenue -		Expenditure -		Capital -		Total	
	Budget	Actual	Available	Unavailable	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues:</b>										
Fees for collection of residential debris	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leases										
Leases - general	21,000	20,000	0	0	21,000	20,000	0	0	21,000	20,000
Other	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>21,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>21,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>21,000</b>	<b>20,000</b>
<b>Expenditures:</b>										
General government - judicial	16,174	16,171	0	0	16,174	16,171	0	0	16,174	16,171
Judicial and related benefits	-	-	0	0	0	0	0	0	0	0
Recruitment programs	2,000	2,000	0	0	2,000	2,000	0	0	2,000	2,000
Commissions and meetings	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-
Office Supplies	1,211	1,211	0	0	1,211	1,211	0	0	1,211	1,211
Postage	1,211	1,211	0	0	1,211	1,211	0	0	1,211	1,211
Professional fees	1,000	1,000	0	0	1,000	1,000	0	0	1,000	1,000
Supplies	9,000	9,000	0	0	9,000	9,000	0	0	9,000	9,000
Utilities	4,000	4,000	0	0	4,000	4,000	0	0	4,000	4,000
Capital outlay	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>Excess of revenues over expenditures</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
Other financing uses										
Opening transfers out	(1,000)	(1,000)	0	0	0	0	0	0	0	0
Excess (deficiency) of revenues over expenditures and other uses	0	0	0	0	0	0	0	0	0	0
<b>Total financing beginning</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total financing ending</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total fund balance ending</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>

## COMPLIANCE AND INTERNAL CONTROL

**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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Opalville, LA  
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Vidalia, LA

\* A NATIONAL ACCOUNTING FIRM

**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 Charles A. Kiddie, III  
District Attorney of the Twelfth Judicial District  
Arroyelin Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Arroyelin Parish, Louisiana, a component unit of the Arroyelin Parish Police Jury, primary government, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 4, 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 Twelfth Judicial District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that we required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as items 81-1(C) and 81-2(C).

**Internal Control Over Financial Reporting**

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

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This report is intended solely for the information and use of the District Attorney, others within the organization, and federal awaiting agencies and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited. Also, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kolder, Champagne, Sivon & Company, LLC*  
Certified Public Accountants

Monroeville, Louisiana  
June 4, 2004

**EXTRACT ATTACHMENT OF THE THIRTEENTH BIENNIAL BUDGET**

Acropolis Parish, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plans  
Through December 31, 2001**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Means of Contact Person</u>	<u>Anticipated Date of Completion</u>
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**CURRENT YEAR (2010/00) -**

00-100	As required by LSA-R.S. 18:1201 and 18:1211, the local depositing institution did not have adequate securities privileges as December 31, 2001 to cover the portion of the District Attorney's bank balances not insured by FDIC.	The local depositing authority has pledged securities and the District Attorney intends to monitor the amount of securities pledged on a monthly basis to insure that they remain adequate.	Miss Campbell	08/20/04
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00-100	The District attorney is not amending budgets in accordance by LSA-R.S. 38:1507 and 1711(A)(2) when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more.	The District Attorney will comply similar budget to actual financial statements and amend the budget when necessary.	Miss Campbell	06/28/04
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**PRIOR YEAR (2009/00) -**

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