

**DISTRICT ATTORNEY OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
AMITE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the sheriff and other appropriate public officials. The report is available for public inspection at the Baton Rouge 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-First Judicial District
Acme, Louisiana
As of and for the Year Ended December 31, 2005
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Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
MEMBER OF THE DCA

1401 East Thibodaux Street
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American Institute of CPAs
Faculty of Louisiana CPA's

June 24, 2004

Independent Auditor's Report

The Honorable Scott M. Perilloux
District Attorney of the
Twenty-First Judicial District
Amite, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 2003, which collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-First Judicial District. 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 the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2004, on our consideration of the District Attorney of the Twenty-First Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 4 through 18, and the budgetary comparison schedules identified as Schedule 1 and Schedule 2 on pages 33 to 36, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally

District Attorney of the Twenty-First Judicial District
Archie, Louisiana

accepted in the United States of America. We have applied certain limited procedures, which consist primarily of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney of the Twenty-First Judicial District of Archie, Louisiana's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the District Attorney of the Twenty-First Judicial District of Archie, Louisiana. The supplementary information schedules listed in the table of contents as Schedules 1 through Schedule 3 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Respectfully submitted,



Dennis & James, CPAs
(A Professional Corporation)

Management's Discussion and Analysis

District Attorney of the Twenty-First Judicial District
Archie, Louisiana
Management's Discussion and Analysis
December 31, 2003

As management of the District Attorney of the Twenty-First Judicial District, Archie, Louisiana (the "District Attorney"), we offer readers of the District Attorney's financial statements this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2003. This management discussion and analysis ("MD&A") is designed to provide an objective and easy-to-read analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the District Attorney's finances. It is also intended to provide readers with an analysis of the District Attorney's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the District Attorney. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns. The District Attorney has prepared its financial statements under the new reporting model required by the Governmental Accounting Standards board Statement Number 34.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements
4. Other Supplementary Information, which is in addition to the basic financial statements themselves.

1. Government-Wide Financial Statements

Government-wide financial statements are designed by GASB Statement No. 34 to change the way in which government financial statements are prepared. It now provides readers for the first time a concise "entity-wide" Statement of Net Assets and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

- A. The statement of net assets presents information on all of the District Attorney's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities

District Attorney of the Twenty-First Judicial District
Acme, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney is improving or weakening.

- B. The statement of activities presents information showing how the District Attorney's net assets change during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The District Attorney's assets exceeded its liabilities at the close of the most recent fiscal year by \$652,481 (net assets). Of this amount, \$341,680 are unrestricted net assets.

A portion of the District Attorney's net assets (47.63 percent) reflects its investment in capital assets (e.g., equipment, furniture, etc.), less any related debt used to acquire those assets that is still outstanding. The District Attorney uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net assets (\$341,680) may be used to meet the District Attorney's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District Attorney is able to report positive balances in both categories of net assets. The same situation held true for the prior fiscal year.

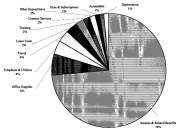
Governmental Activities

The Governmental Activities of the District Attorney include General Government, Commissions on Fees and Forfeitures, court costs, license fees and federal and state grants fund these governmental activities.

Here we show the District Attorney's major expenditures related to these functions typically associated with governments. In the chart below, General Government includes the following major expenditures:

District Attorney of the Twenty-First Judicial District
 Acute, Louisiana
 Management's Discussion and Analysis (Continued)
 December 31, 2003

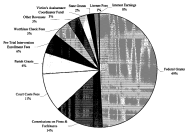
Governmental Activities Expenditures	Amount	Percent
Salary & Related Benefits	\$ 1,483,302	73.60%
Office Supplies	123,654	6.14%
Telephone & Utilities	75,359	3.74%
Travel	71,808	3.52%
Lease Costs	67,798	3.36%
Training	41,360	2.03%
Contract Services	38,730	1.92%
Other Expenditures	34,779	1.73%
Dues & Subscriptions	27,133	1.33%
Automobile	26,428	1.31%
Depreciation	25,756	1.28%
Total Expenditures	\$ 2,015,296	100.00%



District Attorney of the Twenty-First Judicial District
 Acadia, Louisiana
 Management's Discussion and Analysis (Continued)
 December 31, 2005

General revenues are those available for the District Attorney to use to pay for the governmental activities described above.

Governmental Activities Revenue	Amount	Percent
Federal Grants	\$ 901,723	49.12%
Commissions on Fines & Forfeitures	257,103	14.01%
Court Costs Fees	196,894	10.68%
Parish Grants	114,328	6.25%
Pre-Trial Intervention Enrollment Fees	106,866	5.78%
Worthless Check Fees	87,697	4.78%
Other Revenues	57,804	3.15%
Victim's Assistance Coordinator Fund	50,000	2.72%
State Grants	33,488	1.80%
Licenses Fees	26,342	1.43%
Interest Earnings	2,747	0.15%
Total Revenues	\$ 1,833,784	100.00%



District Attorney of the Twenty-Fourth Judicial District
Acadia, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

- A. Governmental funds are used to account for most of the District Attorney's basic services as reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are located on Exhibit A and Exhibit B.

The District Attorney maintains four governmental funds, the General Fund, the Title IV-D Fund, the Incentive Fund and the Pre-Trial Intervention Fund. Information on these four funds is presented in Schedule 1 and Schedule 2 of this report.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the District Attorney's General Fund, Title IV-D Fund, Incentive Fund, and Pre-Trial Intervention Fund reported ending fund balances of \$217,017, \$71,458, \$16,730, and \$26,483, respectively.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen future emergencies such as natural disasters, decreases in economic conditions, emergency capital outlay requirements, and other similar conditions.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statement can be found on pages 18 through 22 of this report.

4. Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found beginning with Schedule I of this report.

A. Budgetary Comparison Schedule – The District Attorney adopts an annual appropriated budget for the General Fund, the Title IV-D Fund, the Incentive Fund, and the Pre-Trial Intervention Fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget, beginning with Schedule I.

B. Analysis of Significant Budget Variances in the General Fund:

1. Revenue:

- a. Fines, forfeitures, court costs fees, worthless check fees, and license fees are estimated during the budget amendment process which occurs during the month of November. Information regarding actual General Fund revenues becomes available only upon receipt from the disbursing agencies after year-end. Comparison of final budgetary amounts with actual amounts resulted in a favorable variance of \$20,524 related to these general revenues.
- b. Intergovernmental grant revenues are comprised of both federal and state grant funding. Federal funding provided for an unfavorable variance with the final budgetary amounts of \$2,496 resulting from a reduced reimbursement request in regard to the Child Sexual Assault Program provided by the Department of Justice. State funding resulted in a favorable variance with the final budget in the amount of \$1,293 due to additional grant billings to the Rape Prevention Education Program provided by the Louisiana Foundation Against Sexual Assault.
- c. Interest earnings resulted in an unfavorable variance of \$8 in comparison to actual earnings and anticipated budgeted amounts while other revenues provided for an unfavorable final budget variance of \$4,999. This unfavorable variance resulted from the reduction of a reimbursement previously anticipated from the Criminal Court Fund.

District Attorney of the Twenty-First Judicial District
Acadia, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

2. **Expenditures:**

- a. Budget variances for salaries and related benefits result from differences between anticipated hours worked for part-time employees in comparison with actual payroll calculations.
- b. Variances between budgeted and actual amounts for all other General Fund expenditures are largely due to over and under estimations of accounts payable at year-end.

Capital Asset Administration

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2003 amounts to \$318,891 (net of accumulated depreciation). This investment in capital assets includes equipment and facilities.

Capital asset additions during the current fiscal year totaled \$16,879.

Additional information on the District Attorney's capital assets can be found in Note 3 of this report.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the District Attorney's budget for the 2004 fiscal year:

Fines, forfeitures, court costs fees and check fees have leveled off over the past three years. Due to changes in administration in the Tangipahoa Parish Sheriff's Office, we anticipate an increase in the collection of delinquent fines and related general government revenues. As a result, our 2004 fiscal year budget reflects increases in these revenues.

Federal grant awards are budgeted with a reduction in grant revenues in comparison with the prior year in the amount of \$22,642. Because of reduced funding for these programs at the federal government level, most of our grant awards will experience decreased funding for these programs. Because this trend is expected to continue, it is our intention to search for new grant funding sources.

State grant awards have been budgeted at comparable levels to awards funded in 2003. Currently, there are no anticipated material changes in funding for these programs for 2004.

Within the special revenue funds, slight fluctuations in revenues are anticipated. We will continue to request additional Title IV-D contract increases to offset the related cost of operations. Revenues generated from charges for services within the Incentive Fund and Pre-Trial Intervention Fund is expected to increase slightly from that of the prior year.

District Attorney of the Twenty-First Judicial District
Acadia, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

In regard to expenditures, there are no significant changes reflected within the budget for the fiscal year ending December 31, 2004. Listed below are items of interest that were considered in estimating anticipated expenditures for the ensuing year of 2004:

Within various positions, slight pay increases have been anticipated.

Salaries and related benefits will be impacted positively by a change in our health insurance plan resulting in a significant cost reduction. In addition, related benefits will be negatively impacted by a substantial increase in the employer's retirement match in the Parochial Employees Retirement System of Louisiana. For many years, the employer's match has been 7.25% of gross salary. Effective January 1, 2004, this match will increase to 11.25%.

Certain other expenditures such as lease expenditures reflect budgetary increases. Some of these costs were previously funded directly by our criminal court funds which are now limited in funding availability.

There is a slight surplus of \$6,079 budgeted for the fiscal year ending December 31, 2004.

In addition, effective January 1, 2004, the District Attorney of the Twenty-First Judicial District will be fiscally responsible for the operations of a new fund identified as the Twenty-First Judicial District Criminal Court Fund. During the 2003 Legislative session, legislation was passed to transfer oversight responsibility of the Criminal Court Fund directly to the judicial district. This fund, under the direction the District Attorney and Chief Judge of the judicial district, will become a component of the annual financial report of the District Attorney of the Twenty-First Judicial District.

Requests for Information

This financial report is designed to provide a general overview of the District Attorney's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Donna McArthur, CPA, Post Office Box 839, Acadia, Louisiana, 70412.

Basic Financial Statements

District Attorney of the Twenty-First Judicial District
Acadia, Louisiana
Governmental Funds Balance Sheet / Statement of Net Assets
December 31, 2003

Exhibit A

	<u>Governmental Funds</u>			<u>Statement of Net Assets</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Adjustments - Note 1</u>	
Assets				
Cash and Cash Equivalents	\$ 16,424	\$ 34,997	\$ -	\$ 51,421
Investments	100,000	-	-	100,000
Receivables, Net	143,260	93,291	-	236,551
Due From Other Funds	-	-	-	-
Other Assets	2,800	-	-	2,800
Capital Assets, Net of Accumulated Depreciation (Note 5)	-	-	310,891	310,891
Total Assets	<u>\$ 364,784</u>	<u>\$ 128,288</u>	<u>\$ 310,891</u>	<u>\$ 783,871</u>
Liabilities				
Accounts Payable	\$ 33,262	\$ 11,840	\$ -	\$ 45,102
Application Fees Payable	-	373	-	373
Total Liabilities	<u>\$ 33,262</u>	<u>\$ 12,213</u>	<u>\$ -</u>	<u>\$ 45,375</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	\$ -	\$ -	\$ 310,891	\$ 310,891
Unreserved, Undesignated	<u>227,017</u>	<u>114,583</u>	<u>-</u>	<u>341,600</u>
Total Net Assets	<u>\$ 227,017</u>	<u>\$ 114,583</u>	<u>\$ 310,891</u>	<u>\$ 652,491</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
Acadia, Louisiana

Exhibit B

Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balance / Statement of Activities
For the Year Ended December 31, 2005

	Governmental Funds		Adjustments - Note 1	Statement of Activities
	General Fund	Special Revenue Fund		
Expenditures / Expenses:				
General Government	\$ (1,158,453)	\$ (851,087)	\$ -	\$ (1,989,540)
Capital Outlay	(15,128)	(1,750)	16,879	-
Depreciation	-	-	(25,756)	(25,756)
Total Expenditures / Expenses	\$ (1,153,582)	\$ (852,837)	\$ (8,877)	\$ (2,015,296)
Program Revenues:				
Charges for Services	\$ 948,894	\$ 129,236	\$ -	\$ 688,120
Licenses	(26,342)	-	-	(26,342)
Net Program Expense	\$ (988,348)	\$ (722,611)	\$ (8,877)	\$ (1,322,834)
General Revenues:				
Intergovernmental Grants:				
Federal	291,861	608,862	-	901,723
State	35,480	-	-	35,480
Parish	-	114,728	-	114,728
Victim's Assistance Coordinator	50,000	-	-	-
Interest Earnings	2,747	-	-	2,747
Other Revenues	38,644	-	-	38,644
Total General Revenues	\$ 418,732	\$ 724,590	\$ -	\$ 1,143,322
Excess (Deficiency) of Revenues Over Expenditures				
	\$ (147,616)	\$ (3,021)	\$ (8,877)	\$ (179,513)
Fund Balance / Net Assets:				
Beginning of the Year	\$ 384,631	\$ 117,604	\$ 319,768	\$ 821,903
End of the Year	\$ 227,017	\$ 114,583	\$ 310,891	\$ 652,491

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
 Amite, Louisiana
 Governmental Funds Balance Sheet
 Special Revenue Funds
 December 31, 2003

Exhibit C

	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Total Special Revenue Funds
Assets				
Cash and Cash Equivalents	\$ 2,507	\$ 6,007	\$ 26,403	\$ 34,917
Receivables, Net	<u>81,812</u>	<u>11,389</u>	<u>-</u>	<u>93,201</u>
Total Assets	<u>\$ 84,319</u>	<u>\$ 17,476</u>	<u>\$ 26,403</u>	<u>\$ 128,198</u>
Liabilities				
Accounts Payable	\$ 12,284	\$ 746	\$ -	\$ 13,030
Application Fees Payable	<u>575</u>	<u>-</u>	<u>-</u>	<u>575</u>
Total Liabilities	<u>\$ 12,859</u>	<u>\$ 746</u>	<u>\$ -</u>	<u>\$ 13,613</u>
Fund Balance				
Unreserved, Undesignated	\$ 71,480	\$ 16,730	\$ 26,403	\$ 114,613
Total Fund Balance	<u>\$ 71,480</u>	<u>\$ 16,730</u>	<u>\$ 26,403</u>	<u>\$ 114,613</u>
Total Liabilities and Fund Balance	<u>\$ 84,319</u>	<u>\$ 17,476</u>	<u>\$ 26,403</u>	<u>\$ 128,198</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
 Acute, Louisiana
 Statement of Governmental Fund Revenues, Expenditures, and
 Changes in Fund Balance
 Special Revenue Funds
 December 31, 2003

Exhibit D

	Title IV-D Fund	Incentive Fund	Pre-Trial Intervention Fund	Total
Revenues:				
Intergovernmental Grants:				
Federal	\$ 571,588	\$ 38,034	\$ -	\$ 609,622
Parish	46,525	67,960	-	114,485
Charges for Services	-	19,160	108,068	127,228
Total Revenues	<u>\$ 618,113</u>	<u>\$ 125,154</u>	<u>\$ 108,068</u>	<u>\$ 851,335</u>
Expenditures				
General Government	\$ 622,182	\$ 154,938	\$ 72,987	\$ 850,107
Capital Outlay	-	669	1,102	1,771
Total Expenditures / Expenses	<u>\$ 622,182</u>	<u>\$ 155,607</u>	<u>\$ 74,089</u>	<u>\$ 851,878</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (3,569)</u>	<u>\$ (30,453)</u>	<u>\$ 33,979</u>	<u>\$ (3,021)</u>
Other Financing Sources (Uses)				
Intergovernmental Transfers	<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ (28,000)</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Sources Over Expend. and Other Uses	<u>\$ (3,569)</u>	<u>\$ (2,453)</u>	<u>\$ 5,979</u>	<u>\$ (3,021)</u>
Fund Balance:				
Beginning of the Year	\$ 34,976	\$ 19,204	\$ 23,424	\$ 77,604
End of the Year	<u>\$ 31,407</u>	<u>\$ 16,751</u>	<u>\$ 29,403</u>	<u>\$ 77,561</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
 Acute, Louisiana
 Statement of Fiduciary Net Assets
 December 31, 2003

Exhibit E

	Asset Forfeiture Fund	Total
Assets		
Cash and Cash Equivalents	\$ 270,196	\$ 270,196
Non-Cash Seized Assets	105,285	105,285
Total Assets	\$ 375,481	\$ 375,481
Liabilities and Net Assets		
Liabilities:		
Due To Others	\$ (391)	\$ (391)
Unsettled Deposits	376,872	376,872
Total Liabilities	\$ 376,481	\$ 376,481
Net Assets:	\$ -	\$ -
Total Liabilities and Net Assets	\$ 375,481	\$ 375,481

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District
 Amite, Louisiana
 Notes to Financial Statements
 December 31, 2015

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District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements
December 31, 2003

Introduction

The District Attorney, provided by Article V, Section 26 of the Louisiana Constitution of 1974, 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 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 Twenty-First Judicial District encompasses the Parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the District Attorney of the Twenty-First Judicial District 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 principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and Interpretation No. 4, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of January 1, 2003.

B. Reporting Entity

The District Attorney of the Twenty-First Judicial District is a part of the District Court System of the State of Louisiana. However, the state statute that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is independent from the district court system and the parish government. Therefore, the district attorney reports as an independent financial reporting entity.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the identification of a primary government unit for financial reporting purposes. The GASB has set forth criteria to be considered in determining which governmental entities are primary governments. An entity is a primary government if it satisfies all of the following criteria:

The entity has a separate governing body elected by the citizenry in a general, popular election.

The entity is legally separate from other entities.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2005

The entity is fiscally independent of other state and local government entities.

Based on the above listed criteria, the District Attorney has determined that the Office of the District Attorney of the Twenty-First Judicial District of the State of Louisiana is a primary government and financial reporting entity in accordance with GASB Statement No. 14.

The District Attorney has also determined that there are no component units that should be considered part of the District Attorney for financial reporting purposes.

C. Fund Accounting

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

A fund is a separate 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 or fiduciary funds.

Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

The general fund was established in compliance with Louisiana Revised Statute 13:371.11, which provides that twelve (12%) percent of the fines collected and funds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Worthless check collection 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 worthless check are accounted for in the general fund. Expenditures of this revenue 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.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2003

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1973, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Incentive Special Revenue Fund

The Incentive Special Revenue Fund is used to account for payments received from the parishes, which are considered incentive amounts used to supplement the IV-D contract. These funds are generally used for the operations of the juvenile division.

Pre-Trial Intervention Special Revenue Fund

The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fee of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

The fiduciary fund of the district attorney is an agency fund described as follows:

Special District Attorney Asset Forfeiture Trust Fund (Agency Fund)

The Special District Attorney Asset Forfeiture Trust Fund (agency fund) accounts for assets held as an agent for others. The assets held are those seized under the provisions of Louisiana Revised Statutes 40:1601 to 40:1623. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. 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 and agency fund. The governmental funds use the following practices in recording revenues and expenditures:

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2003

Revenues

Commissions on fines, forfeitures, and court cost fees are recorded in the year they are collected by the tax collectors.

Grants are recorded when the District Attorney is entitled to the funds.

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

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, except for the payment of principal and interest on general long-term obligations, which are not recognized until due.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses) and are recorded when transferred.

5. Governmental Wide Financial Statements (GWFS)

The columns labeled Statement of Net Assets (Exhibit A) and the column labeled Statement of Activities (Exhibit B) display information about the District Attorney's Office as a whole. These statements include all the financial activities of the District Attorney's Office. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Exhibit B) are derived directly from the District Attorney's users as a fee for services; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

District Attorney of the Twenty-First Judicial District
 Amite, Louisiana
 Notes to Financial Statements (Continued)
 December 31, 2003

Reconciliation:

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Exhibit B) and the Statement of Net Assets (Exhibit A) are as follows:

Exhibit B

Capitalization of Capital Assets	\$ 16,879
Recording of Depreciation Expense	<u>(25,756)</u>
	\$ (8,877)
Adjustment to Beginning Fund Balance for Prior Years:	
Capital Assets	\$ 319,768
Prior Period Adjustment:	
To Correct Depreciation Calculation in Prior Year	<u>\$ -</u>
Net Effect of Changes	<u>\$ 310,891</u>

Exhibit A

Recording Net Capital Assets	<u>\$ 310,891</u>
Net Effect of Changes	<u>\$ 310,891</u>

F. Budget

A budget was adopted for the fiscal year ended December 31, 2003, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 16, 2002, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 2003 operating budget was amended on December 16, 2003. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year-end. The level of control for each budget is on the fund basis.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2003

G. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the district attorney's accounting system.

I. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney's Office maintains a threshold level of \$300 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method for equipment and vehicles over a useful life of five years.

J. Compensated Absence

The district attorney has the following policy relating to vacation and sick leave:

Each full-time clerical employee is entitled to 30 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Neither annual leave nor sick leave may be accumulated beyond the district attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section 658, is recognized as current-year expenditures when leave is actually taken.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2005

K. 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 these estimates.

L. Total Columns on Statements

The total columns on the statements are captioned Memorandum 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.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year-end. See Note 1 regarding operating budgets. The District Attorney complied with the local budget act.

B. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Attorney did comply with the deposits and investments laws and regulations.

C. Deficit Fund Equity

As of December 31, 2005, the District Attorney had no funds with deficit fund equities.

3. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

District Attorney of the Twenty-First Judicial District
 Acme, Louisiana
 Notes to Financial Statements (Continued)
 December 31, 2003

Under state law, the City may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Investments at December 31, 2003 are in certificates. As reflected on Exhibit A, the District Attorney has cash totaling \$51,421 and investments totaling \$108,000 at December 31, 2003. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. These pledged securities are held by and in the name of the fiscal agent bank but pledged to the District Attorney. The following is a summary of cash and investments (bank balances) at December 31, 2003, with the related federal deposit insurance and pledged securities:

	Confirmed Bank Balances (12/31/2003)	FDIC Insurance	Balance Uninsured
Cash			
Demand Deposits	\$ 78,236	\$ 78,236	\$ -
Interest Bearing Demand Deposits	321,058	98,185	248,903
Total Cash	\$ 399,294	\$ 168,421	\$ 248,903
Investments:			
Time Deposits	\$ 100,000	\$ 100,000	\$ -
Total	\$ 100,000	\$ 100,000	\$ -
Uncollateralized-			
Securities in the name of and held by the Fiscal Agent Pledged to the District Attorney			307,212
Excess of FDIC Insurance and Pledged Securities over Cash and Investments Bank Balances			\$ 78,328

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 981229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

District Attorney of the Twenty-First Judicial District
 Avoca, Louisiana
 Notes to Financial Statements (Continued)
 December 31, 2003

4. Receivables

The following is a summary of receivables at December 31, 2003:

Class of Receivables	Special		Total
	General Fund	Revenue Fund	
Commissions on Fines & Forfeitures	\$ 22,193	\$ -	\$ 22,193
Court Cost & Worthless Check Fees	24,791	-	24,791
Grants	35,689	2,804	38,493
Intergovernmental	29,582	86,339	115,921
Other	13,335	4,028	17,363
Total	\$ 145,580	\$ 93,201	\$ 238,781

5. Capital Assets

The following is a summary of changes in capital assets for the year ended December 31, 2003:

Governmental Activities	Balance			Balance 12/31/03
	12/31/02	Increase	Decrease	
Capital Assets Not Depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other Capital Assets:				
Equipment	\$ 338,729	\$ 16,879	\$ -	\$ 355,608
Vehicles	55,347	-	-	55,347
Total Other Capital Assets	\$ 394,076	\$ 16,879	\$ -	\$ 410,955
Less: Accumulated Depreciation	\$ 171,208	\$ 25,758	\$ -	\$ 196,966
Other Capital Assets, Net	\$ 219,768	\$ (8,877)	\$ -	\$ 210,891
Totals	\$ 319,768	\$ (8,877)	\$ -	\$ 310,891

Government activities capital assets net of accumulated depreciation at December 31, 2003 are comprised of the following:

General Capital Assets, Net	<u>\$ 210,891</u>
Total	<u>\$ 210,891</u>

Depreciation was charged to governmental functions in the amount of \$25,756.

District Attorney of the Twenty-First Judicial District
Acadia, Louisiana
Notes to Financial Statements (Continued)
December 31, 2003

6. Pension Plan (District Attorney)

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

Assistant district attorneys who were, 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 per cent 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 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 50 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent 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, 1645 Nicholson Drive, Baton Rouge, Louisiana 70803-8143, or by calling (225) 343-0771.

Funding Policy - Plan members are required by state statute to contribute 1.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 0.60 percent of annual covered payroll (was 2.50 percent until June 30, 1997). Contributions to the System also include 3 percent of the all values taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:185, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2003

System for the years ending December 31, 2003, 2002, and 2001, were 30, 30, and 30, respectively, equal to the required contributions for each year.

7. Pension Plan (Other Than District Attorney)

Effective April 1, 1997, certain employees became members of the Parochial Employees Retirement System of Louisiana. Substantially all employees, with the exception of the district attorney and assistant district attorneys, of the District Attorney of the Twenty-First Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing multiple-employer (defined benefit), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1998, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1998. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established 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 Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 938-1341.

Funding Policy Plan members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney of the Twenty-First Judicial District is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the relative of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney of the

District Attorney of the Twenty-First Judicial District
 Amite, Louisiana
 Notes to Financial Statements (Continued)
 December 31, 2003

Twenty-First Judicial District's contributions to the System for the years ending December 31, 2003, 2002 and 2001 were \$13,518, \$49,034, and \$43,917, respectively, equal to the required contributions for the year.

8. Leases

The District Attorney leases certain buildings under long-term leases. Most of the leases are operating leases for a period of three years with renewal options. All other leases are month-to-month leases on several pieces of office equipment. The District Attorney has no obligations under capital leases.

The following is a schedule of future minimum rental payments required under the above operating leases as of December 31, 2003:

Year Ending December 31,	Amount
2004	\$ 67,796
	\$ 67,796

Rental expense amounted to \$67,796 in 2003.

9. Litigation and Claims

At December 31, 2003, the district attorney had no litigation liability.

10. Changes in Agency Fund Balances

A summary of changes in agency fund unassigned deposits follows:

Special District Attorney Assets Forfeiture Trust Fund (Agency Fund)

	Cash	Non-Cash	Total
Unassigned Deposits - Beginning of the Year	\$ 318,171	\$ 141,800	\$ 459,971
Additions	108,600	34,600	143,200
Reductions	(153,572)	(71,115)	(224,687)
Unassigned Deposits - End of the Year	\$ 274,199	\$ 105,285	\$ 379,484

District Attorney of the Twenty-First Judicial District
Amite, Louisiana
Notes to Financial Statements (Continued)
December 31, 2003

11. Non-Cash Seized Assets

The district attorney is directed to be in custody of property seized in accordance with Louisiana Revised Statutes 48:2601 to 48:2623. The seized assets are listed on the balance sheet under agency fund, as either cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above-mentioned Louisiana Revised Statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the district attorney for distribution according to Louisiana Revised Statutes.

12. Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish council (police jurist), or directly by the State. A portion of the salaries of the district attorney and assistant district attorney's are paid directly by the state. The parish councils (police jurist) pay certain salaries, or portions thereof, and employer contributions of the district attorney and his staff.

13. Federal Financial Assistance Programs

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance NO. 93-563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2003, the District Attorney for the Twenty-First Judicial District expended \$371,808 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ended December 31st. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney.

The district attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures. For the year ended December 31, 2003, the District Attorney for the Twenty-First Judicial District expended these amounts for the various programs:

District Attorney of the Twenty-First Judicial District
 Archa, Louisiana
 Notes to Financial Statements (Continued)
 December 31, 2003

<u>Program Title</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Tri-Parish Victim's Assistance	16.575	\$ 191,186
Juvenile Community Service Program	16.540	8,929
Probation Program to Reduce Recidivism	16.523	29,123
Tri-Parish Domestic Violence Prosecutors Unit	16.588	109,675
		<u>\$ 328,913</u>

The reimbursement and incentive payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

Required Supplemental Information

District Attorney of the Twenty-First Judicial District
 Arnie, Louisiana
 Budgetary Comparison Schedule
 General Fund

Schedule J

For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Commissions on fines & forfeitures	\$ 195,580	\$ 204,325	\$ 197,183	\$ 51,878
Court cost fees	260,080	182,926	186,094	13,368
Worthless check fees	76,780	81,037	87,687	6,848
License fees	34,080	34,797	26,342	1,616
Intergovernmental Grants:				
Federal	296,814	294,337	291,861	(2,496)
State	77,340	84,187	25,480	(48,707)
Victim's Assistance Coordinator	-	-	50,000	50,000
Interest earnings	5,780	2,750	2,747	(8)
Other revenues	<u>130,000</u>	<u>43,643</u>	<u>38,644</u>	<u>(4,999)</u>
Total Revenues	<u>\$ 986,954</u>	<u>\$ 917,857</u>	<u>\$ 983,968</u>	<u>\$ 68,111</u>
Expenditures:				
Salaries/related benefits	\$ 739,781	\$ 793,884	\$ 792,812	\$ 1,072
Travel	30,000	39,833	49,341	(3,188)
Telephone & utilities	36,600	39,482	41,303	(1,621)
Office supplies	30,713	79,334	84,282	(4,688)
Automobile	13,000	18,701	28,113	(1,412)
Training	28,000	30,804	32,576	(1,772)
Dues & subscriptions	23,000	23,384	24,477	(1,093)
Contract services	30,000	32,367	33,814	(147)
Lease costs	10,000	34,338	34,848	(187)
Capital outlay	20,000	13,129	13,129	-
Other expenditures	<u>31,948</u>	<u>28,362</u>	<u>38,189</u>	<u>(1,827)</u>
Total Expenditures	<u>\$ 986,954</u>	<u>\$ 1,136,701</u>	<u>\$ 1,132,982</u>	<u>\$ (16,881)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>\$ -</u>	<u>\$ (218,844)</u>	<u>\$ (167,614)</u>	<u>\$ 31,230</u>

See auditor's report.

District Attorney of the Twenty-Fifth Judicial District
 Amite, Louisiana
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2003

Schedule J
 (Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Favorable / (Unfavorable)</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	\$ -	\$ (218,844)	\$ (167,614)	\$ 51,230
Fund Balance - Beginning of the Year	<u>363,213</u>	<u>394,631</u>	<u>394,631</u>	<u>-</u>
Fund Balance - End of the Year	<u>\$ 363,213</u>	<u>\$ 175,787</u>	<u>\$ 227,017</u>	<u>\$ 51,230</u>

See auditor's report.

District Attorney of the Twenty-First Judicial District
 Acme, Louisiana
 Budgetary Comparison Schedule
 Special Revenue Funds
 For the Year Ended December 31, 2003

Schedule 2

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Intergovernmental Grants:				
Federal	\$ 293,384	\$ 602,672	\$ 609,862	\$ 7,190
Parish	84,400	67,900	114,728	46,828
Charges for Services	<u>180,816</u>	<u>169,778</u>	<u>129,228</u>	<u>(44,552)</u>
Total Revenues	<u>\$ 558,600</u>	<u>\$ 840,350</u>	<u>\$ 849,818</u>	<u>\$ 9,468</u>
Expenditures:				
Salaries/related benefits	\$ 683,681	\$ 694,612	\$ 698,369	\$ 4,757
Travel	21,150	21,611	23,867	(4,250)
Telephone & utilities	6,700	33,602	34,256	(654)
Office supplies	20,148	38,219	38,572	(1,353)
Automobile	3,300	6,737	6,515	222
Training	4,200	8,949	8,785	164
Dues & subscriptions	200	1,800	2,636	(836)
Contract services	800	9,324	5,766	3,558
Lease costs	32,400	38,600	33,120	(2,580)
Capital outlay	-	1,758	1,750	-
Other expenditures	<u>1,838</u>	<u>328</u>	<u>4,580</u>	<u>(3,670)</u>
Total Expenditures	<u>\$ 772,116</u>	<u>\$ 848,025</u>	<u>\$ 852,837</u>	<u>\$ (4,812)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>\$ 3,684</u>	<u>\$ (7,675)</u>	<u>\$ (3,021)</u>	<u>\$ 4,654</u>

See auditor's report.

District Attorney of the Tenth-First Judicial District
 Amite, Louisiana
 Budgetary Comparison Schedule
 Special Revenue Funds
 For the Year Ended December 31, 2003

Schedule 2
 (Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget Favorable / (Unfavorable)</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ 6,800	\$ -	\$ -	\$ -
Operating Transfers (Out)	<u>(6,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	\$ 3,684	\$ (7,675)	\$ (3,021)	\$ 4,654
Fund Balance - Beginning of the Year	<u>116,847</u>	<u>112,684</u>	<u>112,684</u>	<u>-</u>
Fund Balance - End of the Year	<u>\$ 116,531</u>	<u>\$ 109,929</u>	<u>\$ 114,583</u>	<u>\$ 4,654</u>

See auditor's report.

Schedule of Expenditures of Federal Awards

(Budget Authority of the Twenty-Fifth Judicial District
 Acme, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2003

(Schedule 3)

Federal Grant/ Pass-Through Grant/ Program Title	Federal CFDA Number	Pass-Through Grant's Number	Receipts of Revenue Received	Disbursements/ Expenditures
Department of Health & Human Resources				
Child Support Enforcement Program (Title IV-D)	93.558	0-90-04 LA-004	\$ 37,800	\$ 37,800
LaFADA Rape Prevention Education Program FY0-04	594	N/A	10,240	10,240
LaFADA Rape Prevention Education Program FY0-03	594	N/A	10,226	10,226
Department of Justice				
Tx-Perish Victim's Assistance Program No. 021-1-009	14.773	N/A	90,243	90,243
Tx-Perish Victim's Assistance Program No. 021-1-010	14.773	N/A	24,364	24,364
Victim Assistance: Child Sexual Assault Program No. 021-1-008	14.773	N/A	21,000	21,000
Victim Assistance: Child Sexual Assault Program No. 021-1-011	14.773	N/A	14,671	14,671

(District Attorney of the Twenty-First Judicial District
 Acme, Louisiana)
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2002

Schedule 1
 (Continued)

Federal Grant/ Pass-Through Grant/ Program Title	Federal CFDA Number	Pass-Through Grant's Number	Receipts of Revenue Recognized	Disbursement/ Expenditures
Tri-Partite Domestic Violence Prosecution Unit (Program No. 880-0-011)	14.388	N/A	22,000	22,000
Tri-Partite Domestic Violence Prosecution Unit (Program No. 880-0-008)	14.388	N/A	76,720	76,720
Juvenile-Community Service Program No. 823-3-000	14.340	N/A	6,120	6,120
Juvenile-Community Service Program No. 823-3-000	14.340	N/A	2,804	2,804
Probation Program to Reduce Recidivism Unit (Program No. 401-4-004)	14.323	N/A	24,200	24,200
Probation Program to Reduce Recidivism Unit (Program No. 401-4-004)	14.323	N/A	4,800	4,800
Electronic Equipment No. 900	N/A	N/A	1,000	1,000
			<u>\$ 92,300</u>	<u>\$ 92,300</u>

Note 1 - Basis of Presentation

This schedule of expenditures of federal awards includes federal grant activity of the District Attorney of the Twenty-First Judicial District Court, Acme, Louisiana, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-120, Audit of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The auditor's report.

**Other Independent Auditor's Reports And
Schedule of Findings and Questioned Costs**

**Independent Auditor's Report on Compliance and on
Internal Control over Financial Reporting Based on an
Audit of Basic Financial Statements Performed in
Accordance with *Government Auditing Standards***

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
INCORPORATED IN MISSISSIPPI

John W. Durnin, CPA
David E. James, CPA

Member
American Institute of CPAs's
Institute of Louisiana CPAs

June 24, 2004

***Independent Auditor's Report on Compliance and on
Internal Control over Financial Reporting Based on an
Audit of Basic Financial Statements Performed in
Accordance with Government Auditing Standards***

The Honorable Scott M. Parriloux
District Attorney of the
Twenty-First Judicial District
Acite, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District, Acite, Louisiana, as of and for the year ended December 31, 2003, which collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements, and have issued our report thereon dated June 24, 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-First Judicial District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-First Judicial District'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.

District Attorney of the Twenty-First Judicial District
Amite, Louisiana

within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Respectfully submitted,



Dennis & James, CPAs
(A Professional Corporation)

**Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major Program and
Internal Control over Compliance in Accordance with
OMB Circular A-133**

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
PROFESSIONAL CORPORATION
MEMPHIS, LOUISIANA, LA.

John M. Durnin, CPA
Dennis S. James, CPA

Member
American Institute of CPAs
Society of Louisiana CPAs

June 24, 2004

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

The Honorable Scott M. Penikese
District Attorney of the
Twenty-First Judicial District
Archie, Louisiana

Compliance:

We have audited the compliance of the District Attorney of the Twenty-First Judicial District, Archie, 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, 2003. The District Attorney of the Twenty-First Judicial District'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-First Judicial District's management. Our responsibility is to express an opinion on District Attorney of the Twenty-First Judicial District'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, *Audit of State, Local Government, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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-First Judicial District'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 District Attorney of the Twenty-First Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Twenty-First Judicial District 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.

District Attorney of the Twenty-First Judicial District
Acadia, Louisiana

Internal Control over Compliance

The management of the District Attorney of the Twenty-First Judicial District 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-First Judicial District'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 the 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 solely for the information and use of management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Dennis & James, CPAs
(A Professional Corporation)

Schedule of Findings and Questioned Costs

District Attorney of the Twenty-First Judicial District
 Acute, Louisiana
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2003

We have audited the basic financial statements of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 2003, and have issued our report thereon dated June 24, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-133. Our audit of the basic financial statements as of December 31, 2003 resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

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

Internal Control

Material Weaknesses ___ Yes X No
 Reportable Conditions ___ Yes X No

Compliance

Compliance Material to Financial Statements ___ Yes X No

2. Federal Awards

Internal Control

Material Weaknesses ___ Yes X No
 Reportable Conditions ___ Yes X No

Type of Opinion on Compliance X Unqualified ___ Qualified
 For Major Programs ___ Disclaimer ___ Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?
 ___ Yes X No

3. Identification of Major Programs:

CFDA Number(s)	Name of Federal Program (or Cluster)
93.563	Child Support Enforcement Program (Title IV-D)

Dollar threshold used to distinguish between Type A and Type B Programs: \$100,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? X Yes ___ No

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.