

**DISTRICT ATTORNEY
THIRTY-FIFTH JUDICIAL DISTRICT**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge 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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May 7, 2004

Independent Auditor's Report

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have audited the accompanying basic financial statements of the governmental activities and each major fund of the District Attorney's Office for the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2003, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 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 respective financial position of the governmental activities and each major fund of the District Attorney's Office, as of December 31, 2003, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information listed in the accompanying table of contents are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

~~Members~~
American Institute of Certified Public Accountants • Society of Louisiana CPAs

*District Attorney
Thirty-Fifth Judicial District
May 7, 2004
Page 2*

In accordance with *Governance Auditing Standards*, we have also issued a report dated May 7, 2004, on our consideration of the District Attorney's Office'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 *Governance Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



BRIAN, HARRINGTON & MCKAY
Certified Public Accountants

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2003

This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2003, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fees and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

A comparative analysis of the government-wide Statement of Net Assets is presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2003

	For the Year Ended	
	December 31,	
	2003	2002
Assets:		
Cash	\$ 82,966	\$ 46,459
Receivables	32,731	32,796
Depreciable capital assets, net	11,217	—
Total Assets	126,914	79,255
Liabilities:		
Accounts Payable	6,784	7,416
Deferred Revenue	32,382	74,465
Total Liabilities	39,166	81,881
Net Assets:		
Unrestricted	78,527	36,349
Invested in Capital Assets	11,217	36,349
Total Net Assets	\$ 89,744	\$ 72,698

As the presentation appearing above demonstrates, the Office's net assets are unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended	
	December 31,	
	2003	2002
Revenues:		
Program Revenues:		
Fees & Permits	\$ 46,581	\$ 47,548
Fees	34,228	32,849
Operating Grants	246,528	190,868
General Revenues:		
Other	18,292	1,216
Total Revenues	295,629	272,481
Program Expenses:		
General Government - Judicial	246,024	204,222
Change in Net Assets	38,379	(12,071)
Net Assets Beginning	51,365	63,436
Net Assets Ending	\$ 89,744	\$ 51,365

DISTRICT ATTORNEY'S OFFICE **THIRTY-FIFTH JUDICIAL DISTRICT**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

As the accompanying presentation demonstrates, the new administration has reversed unfavorable financial trends that existed previously. Excess program and general revenue has resulted in an increase in the Office's net assets of \$66,482. This increase represents an improvement of 100%.

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

For the year ended December 31, 2003, differences between the government-wide presentation and the fund financial statements were limited to the purchase of a vehicle and related depreciation.

BUDGET HIGHLIGHTS

State law requires the general fund and each special revenue fund to have a budget. For the year ended December 31, 2003, revenues and other sources exceeded budgeted amounts. Furthermore, appropriations exceeded actual expenditures and other uses. Accordingly, all budget variances were favorable.

CAPITAL ASSET ADMINISTRATION

For the year ended December 31, 2003, capital asset activity was limited to the purchase of an automobile. The remaining major components of equipment used by the Office have been acquired through rental arrangements.

DEBT ADMINISTRATION

For the year ended December 31, 2003, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Net Assets

December 31, 2003

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 83,046
Receivables	33,731
Depreciable capital assets, net	<u>11,217</u>
Total assets	<u>128,014</u>
<u>LIABILITIES</u>	
Accounts payable	6,788
Deferred Revenue	<u>92,382</u>
Total liabilities	<u>99,170</u>
<u>NET ASSETS</u>	
Unrestricted	78,537
Invested in Capital Assets	<u>11,217</u>
Total net assets (deficit)	<u>\$ 89,754</u>

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Activities
Year Ended December 31, 2003

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 100,468
Auto Expense	34,635
Dues & Publications	7,328
Insurance	34,322
Legal & Professional	10,268
Office Expense	34,789
Travel & Conferences	8,507
Utilities & Telephone	18,178
Other	1,238
Total Expenses	<u>240,098</u>
Program Revenues:	
Charges for Services	
Fees & Forfeitures	46,685
Fees	34,238
Operating Grants and Contributions	
Federal	181,628
State	25,000
Total Program Revenues	<u>387,551</u>
Net Expenses - Governmental Activities	<u>47,457</u>
General Revenues:	
Other	<u>13,942</u>
Total General Revenues	<u>13,942</u>
Change in Net Assets	38,299
Net Assets - Beginning	11,345
Net Assets - Ending	<u>\$ 49,744</u>

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Balance Sheet
Governmental Funds
December 31, 2009

	General	State P. & B.	Police Activities	Gas Vehicles	De Total Intercession	Other Governmental Funds	Total Governmental Funds
Assets							
Cash	\$ 30,022	\$ -	\$ -	\$ 371	\$ 30,858	\$ 1,931	\$ 63,182
Receivables	3,407	35,324	-	-	-	-	38,731
Unearned Recessionals	35,124	-	-	33,892	-	-	69,016
Total Assets	\$ 68,553	\$ 35,324	\$ -	\$ 33,863	\$ 30,858	\$ 1,931	\$ 139,729
Liabilities and Fund Balance							
Liabilities							
Accounts Payable	\$ 4,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,788
Unearned Payables	11,000	35,324	-	-	-	-	46,324
Deferred Revenues	-	-	-	33,863	-	-	33,863
Total Liabilities	\$ 15,788	\$ 35,324	\$ -	\$ 33,863	\$ -	\$ -	\$ 84,975
Fund Balance							
Unreserved							
General Fund	41,765	-	-	-	-	-	41,765
Special Revenue Funds	-	-	-	-	30,858	1,931	32,789
Total Fund Balance	\$ 41,765	\$ -	\$ -	\$ -	\$ 30,858	\$ 1,931	\$ 74,554
Total Liabilities and Fund Balance	\$ 57,553	\$ 70,648	\$ -	\$ 33,863	\$ 30,858	\$ 1,931	\$ 159,829

Total Fund Balance - Governmental Funds	\$ 74,554
Amounts reported for governmental activities in the statement of net assets are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	11,217
Net Assets of Governmental Activities	\$ 85,771

This accompanying table is an integral part of the financial statements.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

Year Ended December 31, 2022

	General	Tithe (T.F.)	Tithe Arbitration	Gas Tithe	De-Titling Arbitration	Other Governmental Funds	Total Governmental Funds
Revenues							
Fees & Professions	\$ 46,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,685
Fees	9,828	-	-	-	24,400	-	34,228
Intergovernmental							
Federal Funds	-	181,628	-	-	-	-	181,628
State Funds	-	-	23,000	-	-	-	23,000
Other	5,216	-	-	-	-	1,828	7,044
Total revenues	61,729	181,628	23,000	-	24,400	1,828	312,575
Expenditures							
General Government - Judicial							
Personnel & Related Benefits	84,510	-	23,988	-	-	-	108,498
Auto Expenses	11,655	-	-	-	-	-	11,655
Data & Publications	7,320	-	-	-	-	-	7,320
Insurance	34,320	-	-	-	-	-	34,320
Legal & Professional	10,260	-	-	-	-	-	10,260
Office Expenses	34,695	-	-	-	-	14	34,709
Travel & Conferences	8,507	-	-	-	-	-	8,507
Utilities & Telephone	16,178	-	-	-	-	-	16,178
Other	1,254	-	-	-	-	-	1,254
Capital Outlay	12,277	-	-	-	-	-	12,277
Total expenditures	211,822	-	23,988	-	-	14	235,824
Excess (deficiency) of revenues over expenditures	(149,793)	181,628	(988)	-	24,400	1,814	47,182
Other sources (uses)							
Operating Transfers In	189,177	-	-	-	-	-	189,177
Operating Transfers Out	-	(189,617)	-	-	(7,822)	-	(197,439)
Net Change in Fund Balances	29,384	(7)	(988)	-	16,578	1,814	47,182
Fund balance - beginning of year	16,889	0	988	-	11,922	0	29,899
Fund balance - end of year	\$ 46,273	\$ -	\$ -	\$ -	\$ 28,500	\$ 1,814	\$ 76,587

Net change in fund balances of Governmental Funds	\$ 47,182
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	11,477
Change in net assets of governmental activities	\$ 58,659

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

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty-Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal adviser to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions created within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

DISTRICT ATTORNEY'S OFFICE **THIRTY-FIFTH JUDICIAL DISTRICT**

NOTES TO FINANCIAL STATEMENTS **December 31, 2003**

Based on the previous criteria, the District Attorney's Office is a component unit of the Grand Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- **General Fund** - This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- **Title IV-B** - This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.
- **Victim Assistance** - This fund is used to account for resources provided by the State for the compensation of the Office's victim assistance coordinator.
- **Pre-Trial Intervention** - This fund is used to account for fees assessed from participants in the Office's pre-trial intervention program.

DISTRICT ATTORNEY'S OFFICE **THIRTY-FIFTH JUDICIAL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statements presentations are described as follows:

Financial Statement Presentation	Basis of Accounting	Measurement Focus
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus, revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets include capital assets and the acquisition of capital assets is treated as an expenditure. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt is reported as an other financing source and repayment of long-term debt is reported as an expenditure.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Budget Practices

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected usability of the particular asset. A useful life of five years is typically used.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Internal Balances

Internal balances arise from transactions between funds. In the government-wide Statement of Net Assets internal balances are eliminated. Internal balances are presented as interfund receivables and payables in the Balance Sheet presented for Governmental Funds.

Deferred Revenues

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenues are reported as deferred revenues. These amounts remain in deferred revenues until revenue recognition criteria are met or the funds are returned to the source.

NOTE 3 - CASH

At December 31, 2003, cash consisted of bank deposits totaling \$83,596 (book balance). The colorized bank balance totaled \$86,176, which was full insured by FDIC coverage.

NOTE 3 - RECEIVABLES

At December 31, 2003, consisted entirely of amounts due from governmental sources, which are described as follows:

	Fees & Perfeitures	Federal Funds	Total
Grant Parish Sheriff's Office	\$ 1,407	\$ ---	\$ 1,407
State of Louisiana - Title FVD Funds	---	\$8,324	\$8,324
Total	\$ 1,407	\$ 8,324	\$ 9,731

NOTE 4 - CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital Assets Being Depreciated:				
Automobiles	\$ ---	\$ 12,217	\$ ---	\$ 12,217
Less Accumulated Depreciation	---	1,028	---	1,028
Total Net of Depreciation	\$ ---	\$ 11,217	\$ ---	\$ 11,217

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Details related to interfund balances are presented as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General	Title IV-D	\$ 30,334	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.
Gun Violence	General	31,000	To account for the general fund's obligation to reimburse funds received from the gun violence prevention program.
Total		<u>\$ 61,334</u>	

Details related to interfund transfers are presented as follows:

Transfer to	Transfer from	Amount	Purpose
General	Title IV-D	\$ 189,317	Reimburses general fund for child support enforcement expenditures.
	Gun Viol. Prevention	7,800	Transfer unencumbered funds to the general fund.
Total		<u>\$ 197,117</u>	

NOTE 6 – DEFERRED REVENUE

The Office has received certain funds, which do not meet criteria for revenue recognition at December 31, 2003. Components of deferred revenue are presented as follows:

Funds have been received for the prosecution of gun violence. However, the Office has not filled staff positions necessary to earn the funds that were received. Since activities necessary to earn these funds have not been completed, revenue recognition has been deferred.

\$ 12,382

NOTE 7 – RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANT COMPLIANCE CONTINGENCIES

During a prior administration, the District Attorney's Office was awarded a grant in the amount of \$108,000 by the U.S. Department of Justice. The purpose of the award is to fund a community gun violence prosecution program. Special conditions associated with the award are described as follows:

- Grant funds must be used for the salary and fringe benefit cost for newly hired gun violence prosecutors.
- Prosecutors hired under this program must increase the number of full time prosecutors dedicated to the prosecution of firearm related violent crime.
- Grant funds must not supplant state or local funds, which would otherwise be available for prosecution purposes in the absence of federal funds.

The prior administration did not hire additional prosecutors as required by the grant, however, it did request and receive \$32,582 from the grant program. The amount requested was determined by allocating a portion of the compensation received by existing prosecutors and support staff to the grant program. The consequences of failing to comply with grant conditions cannot presently be determined. Accordingly, recognition of the grant receipts as revenue has been deferred and no revenue will be reported until this matter is resolved.

NOTE 9 – OPERATING LEASES

The District Attorney's office has acquired certain equipment necessary for operations by executing lease agreements. The obligation for future minimum rental payments under these rental arrangements is presented as follows:

2004	\$	8,630
2005		<u>736</u>
Total Future Minimum Rental Payments	\$	<u>9,366</u>

In addition to the minimum rental payments described above, further charges may be assessed if excessive wear or use has occurred. During the year ended December 31, 2003, the District Attorney's Office incurred rent expense in connection with these leases totaling \$8,094. None of the expense incurred was attributable to excessive wear or use.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

General Fund and Special Revenue Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2003

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines & Forfeitures	\$ 55,000	\$ 55,000	\$ 46,985	\$ (8,315)
Fees	20,000	20,000	14,238	14,238
Intergovernmental				
Federal Funds	185,000	185,000	181,628	(3,372)
State Funds	25,000	25,000	25,000	-
Other	-	-	10,942	10,942
Total revenues	285,000	285,000	298,483	13,483
Expenditures:				
General Government - Judicial	285,000	285,000	251,211	33,689
Excess (deficiency) of revenues over expenditures	-	-	47,182	47,182
Other sources (uses)				
Operating Transfers In	188,968	188,968	188,337	(9,832)
Operating Transfers Out	(188,968)	(188,968)	(188,337)	8,832
Net Change in Fund Balances	-	-	47,182	47,182
Fund balance - beginning of year	31,345	31,345	31,345	-
Fund balance - end of year	\$ 31,345	\$ 31,345	\$ 78,527	\$ 47,182

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May 7, 2004

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

To the District Attorney
Thirty-Fifth Judicial District
State of Louisiana

We have audited the financial statements of the District Attorney's Office, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 7, 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's Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

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

District Attorney's Office

May 7, 2004

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This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ROGER, HARRINGTON & MCKAY
Certified Public Accountants

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2003

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the District Attorney's Office as of December 31, 2003 and for the year then ended expressed an unqualified opinion.
- The audit did not disclose any audit findings which are required to be reported as reportable conditions or material weaknesses.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the District Attorney's Office.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- None

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2003

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned costs.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questioned costs.	Response - N/A
SECTION III MANAGEMENT LETTER	
No management letter was issued with this report.	Response - N/A

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2003

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
<p>2002-1 Grant Compliance</p> <p>The District Attorney's Office was awarded a grant in the amount of \$100,000 by the U.S. Department of Justice. Despite failure to comply with special conditions, the Office has requested and received \$70,340 from the gun violence prosecution grant.</p>	<p>Response:</p> <p>The current administration has not requested any further funds from the Department of Justice. In addition, amounts received by the previous administration are reported as deferred revenue and will continue to be reported in this manner until the Department of Justice provides guidance on resolving this matter.</p>
<p>2002-2 Budget Variances</p> <p>State law limits the amount of unfavorable budget variances. For the year ended December 31, 2002, three of the Office's funds experienced variances that materially exceed the limits imposed by State law.</p>	<p>Response:</p> <p>Current budget variances were within the limits prescribed by State Law.</p>
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
<p>No findings of this nature were reported as a result of the previous audit.</p>	<p>Response - N/A</p>
SECTION III MANAGEMENT LETTER	
<p>No management letter was issued with the previous audit.</p>	<p>Response - N/A</p>