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DEPUTY ATTORNEY OF THE
 FIFTEENTH JUDICIAL DISTRICT
 PARISHES OF ACADIA, LAKECHARTRAYTE, AND
 VERMILION, LOUISIANA

FINANCIAL REPORT AND
 SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 1983

Under provisions of state law this report is a public document. A copy of the report has been submitted to the audit and other appropriate public officials. The reports are 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 7-28-84

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INDEPENDENT AUDITORY REPORT

The Honorable Michael Harzo
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermillion, Louisiana

We have audited the accompanying financial statements and the governmental activities and each major fund of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermillion, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended December 31, 2003, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express 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, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermillion, Louisiana, 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.

As described in Note A, the District Attorney has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as of January 1, 2002.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2004, on our consideration of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermillion, Louisiana'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 and budgetary comparison information on pages 4 through 9 and 28 through 31, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

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

*Wright, Moore, DeWitt,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DEWITT,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

May 28, 2004

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2003

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2003. The District Attorney implemented Governmental Accounting Standards Board Statement 34 for the first time in fiscal year 2003. Please read it in conjunction with the District Attorney's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The District Attorney's assets exceeded its liabilities by \$1,179,219 (net assets) for the fiscal year reported.

Total net assets are comprised of the following:

1. Invested in Capital Assets of \$48,872, which include equipment, furniture and fixtures, and vehicles, net of accumulated depreciation. The District Attorney has no debt associated with the capital assets.
2. Unrestricted net assets of \$1,132,538 representing the portion available to maintain the District Attorney's continuing obligations to the citizens and creditors.

The District Attorney's governmental funds reported total ending fund balance of \$1,132,538, which is an increase of \$266,164 from the previous year's balance of \$1,815,174. The city contribution of fund balance is for prepaid expenses totaling \$6,183.

At the end of the current fiscal year, unreserved fund balance for the General Fund was \$403,792, or 35% of total General Fund expenditures and 36% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "Financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents additional information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements, which include the Statement of Net Assets and the Statement of Activities. These statements provide information about the activities of the District Attorney as a whole and present a longer-term view of the District Attorney's finances. The remaining statements are fund financial statements that focus on individual parts of the District Attorney government, reporting the District Attorney's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services were financed in the short term as well as what remains for future spending.
 - Fiduciary funds are reported in the fund financial statements and provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, in whom the resources in question belong. The District Attorney only reports agency funds.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2003

Figure A-1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**Figure A-1
Major Features of District Attorney's Government and Fund Financial Statements**

	Fund Statements		
	Government-Wide Statements	Governmental Funds	Fiduciary Funds- Agency Funds
Scope	Entire District Attorney government (except Fiduciary Funds)	The activities of the District Attorney that are not proprietary or fiduciary, such as judicial activities	Instances in which the District Attorney is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statements of Assets and Liabilities
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2003

Government-Wide Statements

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets (the difference between the District Attorney's assets and liabilities) is one way to measure the District Attorney's financial health, or position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney you need to consider additional financial factors such as changes in the finances of the State of Louisiana and the related position.

The government-wide financial statements of the District Attorney consist of:

- **Governmental activities** - all of the District Attorney's basic services are included here, such as the judiciary and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds and the District Attorney as a whole. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.

The District Attorney has two kinds of funds:

- **Governmental Funds** - Most of the District Attorney's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that 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 this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- **Fiduciary funds** - We exclude these activities from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

As noted earlier, net assets may serve over time as a useful indicator of government's financial position. In the case of the District Attorney, assets exceeded liabilities by \$1,079,210 as of December 31, 2003.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2003

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE - continued

Net Assets. The District Attorney's combined net assets are \$1,178,218 at December 31, 2003. (See Table A-1.)

**Table A-1
District Attorney's Net Assets**

	<i>Governmental Activities</i>	
	2003	2002
Current and Other Assets		
Capital Assets	\$ 46,872	\$ 68,911
Total Assets	1,388,843	1,487,295
Current Liabilities	219,625	392,818
Noncurrent Liabilities	-	-
Total Liabilities	219,625	392,818
Net Assets		
Invested in Capital Assets	46,872	68,911
Unrestricted	1,132,538	1,026,379
Total Net Assets	\$ 1,179,410	\$ 1,095,290

The District Attorney continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 6.2 to 1 which is an increase from the prior year when the current ratio was 3.6 to 1.

As of December 31, 2003, the District Attorney reported positive balances in all categories of net assets for the government as a whole. The same held true for the prior fiscal year. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased by \$108,164.

The governmental activities current assets decreased by \$65,113 and current liabilities decreased by \$172,917. These decreases are in direct correlation to each other in that cash was utilized to pay current obligations.

Changes in net assets. The District Attorney's total revenues are \$2,718,138 for 2003 as compared to \$2,598,033 for 2002 (See Table A-3.) This is a 14 percent increase. The increase is due to an increase in the charges for services. Approximately 78 percent of the District Attorney's revenue comes from charges for services.

The total cost of all programs and services is \$2,632,313 for 2003 as compared to \$2,507,878 in 2002. This represents a 5 percent increase over the prior year. The District Attorney's expenses cover all services performed by its office.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2003

**Table A-2
Summary of Changes in Net Assets**

	<u>Governmental Activities</u>	
	<u>2003</u>	<u>2002</u>
Revenues		
Program Revenues:		
Charges for Services	\$ 1,998,504	\$ 1,928,332
Operating Grants	595,482	449,256
Other	14,282	28,255
Total Revenues	<u>2,608,268</u>	<u>2,399,843</u>
Expenses		
General Government - Judiciary	2,612,213	2,907,878
Total Expenses	<u>2,612,213</u>	<u>2,907,878</u>
Increase in Net Assets	80,925	(508,035)
Beginning Net Assets	<u>1,895,282</u>	<u>1,208,120</u>
Ending Net Assets	<u>\$ 1,975,210</u>	<u>\$ 1,895,282</u>

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with operating financing requirements. Governmental funds reported ending fund balances of \$1,122,138. Of this total, \$1,028,375 or 99.2% is unencumbered indicating availability for continuing activities. Legally restricted fund balances of \$93,763 represent amounts in prepaid items.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the primary operating fund of the District Attorney and is the largest source of day-to-day service delivery. The General Fund's fund balance increased from the prior year by \$56,401. In fiscal year ended December 31, 2002, fund balance increased \$16,456. The difference can be attributed to a increase in contributions on fees and forfeitures revenue from 2002 of \$40,844. Operating expenditures increased from 2002 by \$24,801, which is less than four percent of total expenditures.

The District Attorney has three special revenue funds: Pre-Trial Division, Title IV, and Worthless Check Collection Fees. Each of these is reported as a major fund for the year ended December 31, 2003. Combined special revenue funds revenues increased by \$275,396 from the previous year with expenditures increasing by \$87,716.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2003

Budgetary Highlights

Over the course of the year, the District Attorney revised the budget only once. This budget amendment falls into the category that includes amendments and supplemental appropriations that were approved shortly after the beginning of the year and reflect the actual beginning balances (versus the amounts we estimated in November 2002). In addition, the amendment included several increases in revenues and appropriations to prevent budget overruns.

The budgeted revenues for the General Fund showed a slight increase from the previous year due to the increase in commissions on fines and forfeitures as discussed above. Budgeted expenditures remained consistent with the 2002 budget as well as the initial 2003 budget.

Special Revenue Funds budgets were consistent with prior year budgets with slight decreases in revenues for the Title IV program due to an expected decrease in state funding. Expenditures remained consistent with the prior year.

CAPITAL ASSETS

At the end of 2003, the District Attorney's investment in capital assets, net of accumulated depreciation was \$68,211 (See Table A-3). This represents a slight decrease from 2002 due to depreciation on the assets.

Table A-3
District Attorney's Capital Assets

	Governmental Activities	
	2003	2002
Depreciable Assets:		
Equipment	\$ 316,541	\$ 327,548
Furniture and Fixtures	87,031	84,837
Vehicles	49,848	49,848
Total Depreciable Assets	453,420	462,233
Less: Accumulated Depreciation	624,748	593,862
Book Value - Depreciable Assets	\$ 48,672	\$ 68,371

There were no major additions to capital assets at December 31, 2003. Minimal purchases of computer equipment and office furniture were made.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney is dependent on the State of Louisiana and three parishes he represents for its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current year's revenues. The budget for the 2004 fiscal year is approximately the same as the year 2003's budget.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact The Honorable Michael Hanson, District Attorney, 808 South Buchanan Street, Lafayette, Louisiana, 70501.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA

STATEMENT OF NET ASSETS
DECEMBER 31, 1983

ASSETS

Current Assets:	
Cash and Interest-Bearing Deposits, Including Time Deposits	\$ 1,179,887
Prepaid Expenses	6,483
Receivables	<u>106,281</u>
Total Current Assets	1,292,651
Noncurrent Assets:	
Property and Equipment (Net)	<u>46,672</u>
TOTAL ASSETS	<u>\$ 1,339,323</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Current Liabilities:	
Accounts Payable	\$ <u>209,600</u>
Total Current Liabilities	<u>209,600</u>

NET ASSETS

Invested in Capital Assets	46,672
Unrestricted	<u>1,179,218</u>
TOTAL NET ASSETS	<u>1,225,890</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,339,323</u>

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2005**

		Program Revenues			Net (Expense) Revenue and
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Changes in Net Assets	
				<u>Primary Government Governmental Activities</u>	
Governmental Activities					
General Government - Judiciary	\$ 2,603,213	\$ 2,196,334	\$ 395,400	\$ -	\$ <u>69,279</u>
Total Governmental Activities	<u>2,603,213</u>	<u>2,196,334</u>	<u>395,400</u>	<u>-</u>	<u>69,279</u>
Total Primary Government	<u>\$ 2,603,213</u>	<u>\$ 2,196,334</u>	<u>\$ 395,400</u>	<u>\$ -</u>	<u>69,279</u>
General Revenues:					
Investment Earnings					13,982
Other General Revenues					<u>439</u>
Total General Revenues					<u>14,421</u>
Change in Net Assets					65,858
Net Assets Beginning					<u>1,099,383</u>
Net Assets Ending					<u>\$ 1,165,241</u>

The Accompanying Notes are an Integral Part of This Statement.

FUND FINANCIAL STATEMENTS

**EXTRACT ATTORNEYS OF THE FIFTEENTH JUDICIAL DISTRICT
PARISH OF ACADIA, LA PAYSITE, AND VERMILION, LOUISIANA
GOVERNMENTAL FUNDS**

**BALANCE SHEET
DECEMBER 31, 2000**

	<u>REGULAR FUND BALANCES</u>				
	General Fund	Pre-Paid Expenses	misc. P.O.D.	Northam Check Collection Fund	Total Governmental Funds
ASSETS					
Cash	\$ 49,679	\$ 16,294	\$ -	\$ 93,319	\$ 169,292
Interest Bearing Deposits	117,876	-	47,746	78,180	414,077
Trust Deposits	100,000	-	472,294	-	572,294
Prepaid Expenses	6,361	-	-	-	6,361
Receivables	-	-	-	-	-
Fees	-	11,200	-	-	11,200
Credit-Loans from Department of Health and Human Resources	-	-	91,241	-	91,141
Receiv-	-	-	662	-	662
Commissions on Fees and Perquisites	45,010	-	-	-	45,010
Other	19,000	-	-	-	19,000
Total Assets	\$ 318,811	\$ 27,494	\$ 411,667	\$ 181,509	\$ 1,139,421
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ 104,056	\$ 20,000	\$ 94,317	\$ -	\$ 318,373
Total Liabilities	\$ 104,056	\$ 20,000	\$ 94,317	\$ -	\$ 318,373
Fund Balances					
Fund Balances-Reserved for Prepaid Expenses	\$ 160	-	-	-	\$ 160
Fund Balances-Unreserved, Unassigned	423,192	2,494	317,350	181,509	1,126,545
Total Fund Balances	423,352	2,494	317,350	181,509	1,126,705
Total Liabilities and Fund Equity	\$ 527,408	\$ 22,494	\$ 411,667	\$ 181,509	\$ 1,139,421

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA

RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS BALANCE
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2003

Total Governmental Fund Balances	\$ 1,021,508
<i>Amounts reported for governmental activities in the Statement of Net Assets are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the Funds	<u>46,672</u>
Net Assets of Governmental Activities	<u>\$ 1,078,208</u>

STATEMENT OF THE FUNDING FINANCIAL REPORT
 PREPARED BY LOCAL, STATE, AND FEDERAL AGENCIES
 COMMERCIAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2002

Revenue	Revenue Total	BY THE			FUNDAL APPROPRIATION		Total Commercial Fund
		County	City	State	Expenditure	Available for	
Contributions and Fees and Subsidies							
Interest and Misc. Grants	\$ 65,000	\$ -	\$ 65,000	-	-	-	\$ 65,000
Revolving Fund	70,000	-	-	-	-	-	70,000
Residuals		10,000	-	-	-	-	10,000
Capitalization Credits		-	-	-	1,000,000	-	1,000,000
Collection Fees		-	-	-	100,000	-	100,000
Other	40	-	40	-	-	-	40
Interest Income	1,000	-	-	-	40	-	1,040
Total Revenue	136,040	10,000	65,040	-	1,040,040	-	1,215,080
Expenditures							
Current							
Travel	22,200	10,000	20,000	-	20,000	-	52,200
Personal Services and Related Benefits	1,000	-	1,000	-	-	-	2,000
Rent	1,000	-	1,000	-	-	-	2,000
Accounting Operations and Maintenance	1,000	-	1,000	-	-	-	2,000
Computer Operations and Maintenance	1,000	-	1,000	-	-	-	2,000
Contracted Services	1,000	-	1,000	-	-	-	2,000
Fees for Subscriptions	1,000	-	1,000	-	-	-	2,000
Materials	1,000	-	1,000	-	-	-	2,000
Office Supplies	1,000	-	1,000	-	-	-	2,000
Program Activities	1,000	-	1,000	-	-	-	2,000
Repairs and Maintenance	1,000	-	1,000	-	-	-	2,000
Utilities	1,000	-	1,000	-	-	-	2,000
Supplies, Consumables and Printing	1,000	-	1,000	-	-	-	2,000
Travel and Transportation	1,000	-	1,000	-	-	-	2,000
Other	1,000	-	1,000	-	-	-	2,000
Capital Outlay							
Utilities and Equipment	1,000	-	1,000	-	-	-	2,000
Total Expenditures	30,200	10,000	20,000	-	20,000	-	70,200
Transfers (Outlays) of Resources over Expenditures	14,000	-	14,000	-	-	-	28,000
Other Financing Sources (Uses)							
County (Outlays) of Resources over Expenditures and Other Financing Sources (Uses)	11,000	-	11,000	-	-	-	22,000
State (Outlays) of Resources over Expenditures and Other Financing Sources (Uses)	4,000	-	4,000	-	-	-	8,000
Fund Balances, Beginning of Year	13,000	-	13,000	-	-	-	26,000
Fund Balances, End of Year	13,000	10,000	23,000	-	-	-	46,000

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, VERMILION, AND LAFAYETTE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2003

Net Change in Fund Balances - Total Governmental Funds	1	186,144
<i>Amount reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		<u>(23,128)</u>
Change in Net Assets of Governmental Activities	1	<u>163,016</u>

The Accompanying Notes are an Integral Part of This Statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 PARISHES OF ACADEA, LAFAYETTE, AND VERMILION, LOUISIANA

STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1983

	Total Agency Funds
ASSETS	
Interest Bearing Deposits	\$ 179,904
Due From Other Agencies	-
Total Assets	<u>\$ 179,904</u>
LIABILITIES	
Due to Other Funds	\$ -
Due to Governmental Agencies and Others	179,904
Total Liabilities	<u>\$ 179,904</u>

The Accompanying Notes are an Integral Part of This Statement.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFALETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) of the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:117 and to the industry audit guide, *Audit of State and Local Governmental Units*.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis For State and Local Governments*. Certain of the significant changes in the Statement include the following:

- For the first time the financial statements include:
 - A Management Discussion and Analysis (MD&A) section providing an analysis of the District Attorney's overall financial position and results of operations.
 - Financial statements prepared using full accrual accounting for all of the District Attorney's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The District Attorney has elected to implement the general provisions of the Statement in fiscal year 2002.

The following is a summary of certain significant accounting policies:

1. Financial Reporting Entity

These financial statements only include funds, activities, or others, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the Parish Government since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Government and in addition, the Parish Government also pay salaries and certain operating expenditures of the District Attorney.

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

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

2. Basic Financial Statements - Government-Wide Statements

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District Attorney's judicial and general administrative services are classified as governmental activities. The District Attorney has no business-type activities.

In the government-wide Statement of Net Assets, the governmental activities column (a) is presented on a consolidated basis by column, and (b) is reported on a full normal, economic resource basis, which recognizes all long-term assets and liabilities as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The District Attorney that utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reduce reflects capital-specific grants.

The net costs, by function, are normally covered by general revenue (commissions, fines, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

3. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (assets, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 12:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADEA, LAFAYETTE, AND VERMILION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

(4) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

3. Fund Accounting - continued

Special Revenue Funds -

Pre-Trial Division Fund

The Pre-Trial Division Fund consists of assessment fees collected from participants in the Pre-Trial Division program, authorized by Act 1170 of 1993.

Title IV-D Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, 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 obligations owed by absent parents to their families and children, to locate absent persons, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 18:115, which provides for a penalty fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and, therefore, are not available to support programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 48:2136. Disbursements from this fund are made to various agencies as provided by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 13:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District Attorney electively added a fund as a major fund which had specific community flows. The nonmajor funds are contained in a column in the fund financial statements. For December 31, 2003, the District Attorney reported no nonmajor funds.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADEIA, LAFOUQUETTE, AND VERMILION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

3. Fund Accounting - continued

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statements by type (grants, private receipts and agency). Since by definition these assets are being held for the benefit of a third party (either local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

4. Basis of Accounting

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

Accrual:

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. The agency funds are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Contributions on fees and bond premiums are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Taxes are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures

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

5. Budgetary and Budgetary Accounting

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

1. The administrative assistant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADEA, LAFAYETTE, AND VERMILION, LOUISIANA**

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

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

5. Budget and Budgetary Accounting - continued

- i. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- ii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iii. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- iv. All budgetary appropriations lapse at the end of each fiscal year.
- v. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

6. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

7. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Equipment	3-5 years
Furniture and Fixtures	7 years
Automobiles	3 years

8. Interfund Transactions

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are noted as part of the contribution to the government-wide financial statements.

9. Vacation and Sick Leave

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. As December 31, 2003 the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

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

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

15. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

(B) EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$38,421 difference are as follows:

Depreciation Expense	\$38,044	
Capital Outlay	____	\$3,377
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities		<u>\$38,421</u>

(C) CASH AND INTEREST-BEARING DEPOSITS

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

	Government-Wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-Bearing Deposits	\$ 152,834	\$ -	\$ 152,834
Interest-Bearing Deposits	<u>1,617,271</u>	<u>329,908</u>	<u>1,947,179</u>
Total	<u>\$ 1,770,105</u>	<u>\$ 329,908</u>	<u>\$ 2,100,013</u>

These deposits are stated at cost, which approximates market. Under State law, these deposits, (or the resulting fund balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank, in a holding or custodial bank that is mutually acceptable to both parties.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFALETTE, AND VERMILION, LOUISIANA**

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

(C) CASH AND INTEREST-BEARING DEPOSITS - continued

Deposit balances (bank balances) at December 31, 2003, are secured as follows:

Bank Balances		\$ 1,868,202
Federal Deposit Insurance	\$ 800,000	
Pledged Securities (Category 1)	<u>1,868,202</u>	
Total Insurance and Securities		<u>1,868,202</u>
Deficiency of Insurance and Securities		<u>\$ 1,068,202</u>

Pledged securities in Category 1 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 1), Louisiana Revised Statute 58:1229 imposes a statutory requirement on the custodial bank to subvert and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(D) RECEIVABLES

At December 31, 2003 receivables are comprised of:

	General Fund	Special Revenue Funds	Total
Amounts Due From:			
Other Governments	\$ 62,500	\$ -	\$ 62,500
Interest	-	692	692
State of Louisiana	-	91,141	91,141
Program Participants	-	11,825	11,825
Total	<u>\$ 62,500</u>	<u>\$ 103,658</u>	<u>\$ 166,158</u>

(E) PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Louisiana Parochial Employees Retirement System (Plan A). The two retirement systems are multiple-employer, statewide, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions of participating agencies are pooled within each system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title IV-D Fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish governments of Acadia, Lafayette and Vermilion Parishes) that comprise the district, and are not included in the accompanying financial statements. Contributions on behalf of the Title IV-D Fund were \$-0- to the Louisiana District Attorney's Retirement System and \$11,920 to the Louisiana Parochial Employees Retirement System (Plan A) for the year ended December 31, 2003. The District Attorney's office does not guarantee any of the benefits granted by the retirement systems. The Parochial Employees Retirement System of Louisiana and the District Attorney's Retirement System both issued a publicly available financial report that included financial statements and required supplementary information. That report may be obtained by writing, the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804 or by calling (225) 379-1400.

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFALETTE, AND VERMILION, LOUISIANA**

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

(7) CAPITAL ASSETS AND DEPRECIATION

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Equipment	\$ 327,588	\$ 8,933	\$ -	\$ 336,521
Furniture and Fixtures	84,877	2,856	-	87,733
Vehicles	49,888	-	-	49,888
Total Capital Assets	<u>462,353</u>	<u>11,847</u>	<u>-</u>	<u>474,200</u>
Less: Accumulated Depreciation for:				
Equipment	307,631	14,325	-	321,956
Furniture	60,888	8,711	-	69,599
Vehicles	15,024	2,832	-	17,856
Total Accumulated Depreciation	<u>382,543</u>	<u>25,868</u>	<u>-</u>	<u>408,411</u>
Governmental Activities Capital Assets, Net	<u>\$ 89,810</u>	<u>\$ 15,979</u>	<u>\$ -</u>	<u>\$ 105,789</u>

Depreciation expense for the year ended December 31, 2003, was \$21,279 and is charged to the judiciary division.

(8) 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 governing bodies, or directly by the State.

(9) OPERATING LEASES

The Criminal Non-support Division leases a copy machine under a five-year lease term expiring September 28, 2005, requiring monthly payments of \$111.95. Included in office expense is \$1,318 relating to this lease for the year ended December 31, 2003.

Future minimum rentals are as follows:

Years Ending December 31,	
2004	\$ 1,318
2005	1,318
2006	1,318
Total	<u>\$ 3,954</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFALETTE, AND VERMILION, LOUISIANA**

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

(1) INTERFUND TRANSACTIONS

Transfers consisted of \$12,000 transferred from the Workless Check Special Revenue Fund to the General Fund for reimbursement of contract services.

(2) RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to theft, theft of, damage to, and destruction of assets; error and omissions; and natural disasters. The District Attorney is insured to reduce the exposure to these risks.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFALETTE, AND VERMILION, LOUISIANA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (PLAN) BASIS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable - Unfavorable
Revenues:				
Commissions on Fees and Forfeitures	\$ 280,000	\$ 616,000	\$ 411,200	\$ 21,200
Federal and State Grants	75,000	75,000	79,040	4,040
Other	800	6,000	80	(6,217)
Interest Income	3,000	3,000	3,450	1,000
Total Revenues	<u>361,800</u>	<u>799,000</u>	<u>503,570</u>	<u>21,023</u>
Expenditures:				
Current -				
General Governmental - (Individual)				
Personnel Services and Related Benefits	762,200	762,200	333,390	29,807
Rent Expense	-	-	4,820	(4,820)
Automobile Operation and Maintenance	3,000	-	-	-
Computer Operation and Maintenance	21,600	21,600	16,379	3,001
Contracted Services	14,000	14,000	24,448	(14,448)
Books and Subscriptions	23,000	23,000	24,298	(900)
Insurance	100	6,500	3,051	1,349
Office Expenditures	126,700	126,700	133,832	2,668
Program Activities	60,200	60,200	8,793	22,007
Repairs and Maintenance	13,000	13,000	14,078	922
Rentals	-	-	-	-
Travel, Conferences and Training	22,400	19,000	33,004	5,706
Grants and Appropriations	75,000	75,000	79,876	(4,876)
Other	4,000	200	1,200	(1,800)
Capital Outlay -				
Utilities and Equipment	44,700	6,000	11,047	(1,047)
Total Expenditures	<u>1063,000</u>	<u>1063,000</u>	<u>644,037</u>	<u>5,001</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(701,200)</u>	<u>(264,000)</u>	<u>44,804</u>	<u>(13,304)</u>
Other Financing Sources:				
Operating Transfers In	7,000	(1,000)	12,000	21,000
Excess/(Deficiency) of Revenues and Other Financing Sources Over Expenditures	<u>(694,200)</u>	<u>(265,000)</u>	<u>56,804</u>	<u>120,004</u>
Fund Balances, Beginning of Year	<u>373,001</u>	<u>373,001</u>	<u>373,001</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 73,801</u>	<u>\$ 108,001</u>	<u>\$ 439,805</u>	<u>\$ 331,804</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFOURTE, AND VERMILION, LOUISIANA
SPECIAL REVENUE FUND
PRE-TRIAL DIVERSION FUND**

**SCHEDULE OF REVENUAL EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable - (Unfavorable)
Revenues:				
<i>Investment Fees</i>	\$ 121,500	\$ 119,000	\$ 119,700	\$ 700
<i>Total Revenues</i>	<u>121,500</u>	<u>119,000</u>	<u>119,700</u>	<u>700</u>
Expenditures:				
<i>Current -</i>				
<i>General Government - Judicial</i>				
<i>Personnel Services and Related Benefits</i>	111,600	111,500	112,900	10,577
<i>Dues and Subscriptions</i>	100	200	150	50
<i>Insurance</i>	2,400	3,500	3,100	2,150
<i>Office Expenditures</i>	100	500	300	8
<i>Program Activities</i>	9,800	20,000	9,200	640
<i>Travel, Conferences and Training</i>	1,300	1,500	900	370
<i>Capital Outlay -</i>				
<i>Vehicles and Equipment</i>	1,000	1,000	-	1,000
<i>Total Expenditures</i>	<u>146,100</u>	<u>141,500</u>	<u>124,700</u>	<u>21,801</u>
<i>Excess (Deficiency) of Revenues over Expenditures</i>	(24,600)	(22,500)	(3,000)	23,500
Other Financing Sources:				
<i>Operating Transfers In</i>	15,000	15,000	-	(15,000)
<i>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures</i>	11,400	(7,500)	(3,000)	(1,400)
Fund Balances, Beginning of Year	<u>3,126</u>	<u>3,126</u>	<u>3,126</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 14,526</u>	<u>\$ 14,526</u>	<u>\$ 14,526</u>	<u>\$ (1,400)</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
SPECIAL REVENUE FUND
TITLE IV-D FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable - (Unfavorable)
Revenues:				
Federal and State Grants	\$ 482,900	\$ 420,000	\$ 513,157	\$ 93,157
Interest Income	11,800	11,800	7,425	(4,375)
Other	-	-	315	315
Total Revenues	<u>494,700</u>	<u>431,800</u>	<u>520,897</u>	<u>89,097</u>
Expenditures:				
Current -				
General Government - Judicial				
Personnel Services and Related Benefits	388,800	388,800	375,372	13,428
Rent Expense	15,400	15,400	16,807	(1,407)
Computer Operation and Maintenance	600	600	286	314
Contracted Services	5,700	5,800	210	5,590
Books and Subscriptions	-	-	39	(39)
Insurance	400	400	1,318	(1,318)
Office Expenditures	31,800	31,800	32,211	(2,389)
Program Activities	6,300	6,300	-	6,300
Repairs and Maintenance	4,300	4,300	1,840	2,460
Utilities	38,800	38,800	13,286	24,514
Travel, Conferences and Training	11,700	11,700	18,300	(1,396)
Other	-	-	1,355	(1,355)
Total Expenditures	<u>504,800</u>	<u>504,800</u>	<u>458,011</u>	<u>57,449</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(10,100)</u>	<u>(73,000)</u>	<u>72,886</u>	<u>145,196</u>
Fund Balance, Beginning of Year	<u>464,134</u>	<u>464,134</u>	<u>464,134</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 454,034</u>	<u>\$ 391,134</u>	<u>\$ 537,020</u>	<u>\$ 145,886</u>

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA
SPECIAL REVENUE FUND
WORTHLESS CHECK COLLECTION FEE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 2000**

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable - (Adverse)
Revenues:				
Restitution -				
Worthless Checks	\$ 1,012,000	\$ 970,000	\$ 1,000,741	\$ 130,741
Collection Fees	212,000	212,100	212,741	50,641
Interest Income	1,000	900	839	(161)
Total Revenues	<u>1,225,000</u>	<u>1,191,000</u>	<u>1,214,321</u>	<u>141,321</u>
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	170,000	215,000	220,796	(5,796)
Automobile Operation and Maintenance	500	-	-	-
Computer Operation and Maintenance	2,700	500	-	2,200
Contracted Services	17,000	30,000	8,430	21,570
Dues and Subscriptions	-	-	-	-
Office Expenditures	6,100	5,000	6,125	(1,125)
Program Activities	1,000	1,000	290	1,100
Repairs and Maintenance	4,000	3,000	3,973	500
Rentals	1,012,000	970,000	1,081,921	(111,921)
Travel, Conferences and Training	200	1,100	89	1,011
Other	-	1,000	-	1,000
Capital Outlay -				
Vehicles and Equipment	8,000	8,000	-	8,000
Total Expenditures	<u>1,205,000</u>	<u>1,236,100</u>	<u>1,340,541</u>	<u>(104,441)</u>
Excess of Revenues over Expenditures	(8,000)	(41,100)	(6,220)	34,880
Other Financing Uses:				
Operating Transfers Out	(42,000)	(42,000)	(42,000)	-
Deficiency of Revenues Over Expenditures and Other Financing Uses	(50,000)	(83,100)	(48,180)	34,920
Fund Balances, Beginning of Year	181,501	181,501	181,501	-
Fund Balances, End of Year	<u>\$ 131,501</u>	<u>\$ 108,401</u>	<u>\$ 133,321</u>	<u>\$ 34,920</u>

See Accountant's Report.

ADDITIONAL INFORMATION

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**COMBINED STATEMENT OF ASSETS AND LIABILITIES - AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Asset Forfeiture Fund	Bond Forfeiture Fund	Total Agency Funds
ASSETS			
Interest Bearing Deposits	\$ 423,423	\$ 106,485	\$ 529,908
Due From Other Agencies	-	-	-
Total Assets	<u>\$ 423,423</u>	<u>\$ 106,485</u>	<u>\$ 529,908</u>
LIABILITIES			
Due to Other Funds	\$ -	\$ -	\$ -
Due to Governmental Agencies and Others	423,423	106,485	529,908
Total Liabilities	<u>\$ 423,423</u>	<u>\$ 106,485</u>	<u>\$ 529,908</u>

See Accountants' Report.

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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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

The Honorable Michael Hanson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 20, 2004. We conducted our audit in accordance with generally accepted auditing standards of the United States of America, the standards applicable to financial audits contained in *Governor's Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana *Governmental Audit Guide*.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana'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 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 *Governor's Auditing Standards*. However, there were two instances of noncompliance required to be reported under the provisions of Louisiana Revised Statutes 24:513 and the Louisiana *Governmental Audit Guide* which is described in the accompanying Schedule of Findings and Questioned Costs as items 2003-1 and 2003-2.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts 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.

WMDEHA

This report is intended solely for the information and use of management, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, and the Legislative Auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, Duffart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DUFFART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

May 28, 2004

**DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2003**

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 28, 2004. We conducted our audit in accordance with generally accepted auditing standards of 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 the provisions of Louisiana Revised Statute 24:515 and the Louisiana Governmental Audit Guide. Our audit of the financial statements as of December 31, 2003 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes No
Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

Section II Financial Statement Findings

2003-1 Budget Amendments

Finding:

Louisiana Revised Statute 28:1318 requires that budgets be adopted for General and Special Revenue Funds and that amendments be made and properly adopted when variance in budget amounts are in excess of five (5) percent. The District Attorney failed to adequately amend the budgets for the General Fund and the Special Revenue Funds.

Recommendation:

We recommend the District Attorney implement procedures to monitor budget to actual comparisons and amend budgets as necessary to comply with the Louisiana Local Government Budget Act.

2003-2 Unreconciled Bank Balances

Finding:

Louisiana Revised Statute 29:1215 requires that the amount of security shall at all times be equal to one hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits received by any governmental agency insuring bank deposits which is required under the laws of the United States. At December 31, 2003, the District Attorney had unsecured funds of \$15,811 on deposit with a financial institution.

Recommendation:

The District Attorney should monitor pledged securities from financial institutions to insure that all balances of the District Attorney are fully collateralized.

Section III Federal Award Findings and Questioned Costs

This section is not applicable for the year ended December 31, 2003.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
PARISHES OF ACADIA, LAFAYETTE, AND VERMILION, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2003

Section I. Internal Control and Compliance Material to the Financial Statements

2003-1 Budget Assessment

Finding:

The District Attorney did not properly assess the budgets for the Governmental Fund Types.

Follow Up:

Unresolved – See current year finding 2003-1.

2003-2 Unsecured Bank Balances

Finding:

The District Attorney had unsecured funds on deposit with a financial institution.

Recommendation:

Unresolved – See current year finding 2003-2.

Section II. Internal Control and Compliance Material to Federal Awards

Not Applicable

Section III. Management Letter

Not Applicable

CORRECTIVE ACTION PLAN
December 31, 2003

Louisiana Legislative Auditor

The District Attorney for the Fifth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2003.

The findings from the December 31, 2003 Schedule of Findings and Questioned Costs are discussed below. These findings are numbered consistently with the number assigned in the schedule.

Finding No. 2003-1 Budget Amendments

Recommendation: The District Attorney should implement procedures to monitor budget to actual comparisons and amend as necessary in order to comply with the Louisiana Local Government Budget Act.

Action Taken: Management has implemented procedures to insure that budgets are properly amended to stay in compliance with all applicable state statutes.

Finding No. 2003-2 Unsecured Cash Balances

Recommendation: The District Attorney should monitor pledged securities from financial institutions to insure that all balances of the District Attorney are fully collateralized.

Action Taken: Procedures have been implemented to monitor pledged collateral of financial institutions through the year for adequacy.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Michael Hanson, District Attorney of the Fifth Judicial District at (337) 212-5170.

Sincerely yours,



Michael Hanson
District Attorney of the Fifth
Judicial District