

**DISTRICT ATTORNEY OF THE
SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

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 10-23-04



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2003

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***MANAGEMENT'S DISCUSSION AND
ANALYSIS***

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003***

Our discussion and analysis of District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2003. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations, total net assets were \$1,385,024. Net assets increased by \$179,310 from the previous year of \$1,205,714.
- Total net assets are comprised of the following:
 - (1) Invested in capital assets of \$61,094 included property and equipment, net of accumulated depreciation – the net book value.
 - (2) Restricted net assets - restricted by constraints imposed from outside such as grantors, laws or regulations of \$56,880
 - (3) Unrestricted net assets of \$1,267,050 that represent the portion available to maintain continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance \$1,323,930. Of the \$1,323,930, \$56,880 is reserved based on grant contracts and \$1,267,050 is unreserved. Fund balance for governmental activities increased by \$167,021 from the prior year - \$1,156,909.
- Total spending for all judicial activities was \$2,042,409, which was \$169,792 less than the fines and costs charged, and the grants and contributions received for these activities - \$2,212,201. General revenues of interest earnings of \$9,518 were reported.
- The interest earned on checking accounts and investments in certificates of deposits was \$9,518. This reflects a decrease of \$7,832 or 45%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) – The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003***

Government-Wide Financial Statements

One of the most important questions asked about the District Attorney's finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the District Attorney's operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Assessment and IV-D Office Funds).

The District Attorney utilizes only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003**

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

As a result of this year's operations, net assets increased by \$179,310. The increase was due to an increase in fines and fees revenue and in grants from other governments. 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—absorbed most of the increase this year. With net assets invested in capital assets increasing slightly by \$11,689. The balance in net assets - \$1,385,024 represents the accumulated results of all past years' operations.

The total revenues for the year in governmental activities were \$2,221,719 (\$538,066 in charges for services and \$1,674,135 in operating and grant contributions and \$9,518 in investment earnings). The total cost of all judicial programs and services was \$2,042,409.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$1,323,930. This reflects an increase of \$167,021 from last year. This increase is primarily due to the same results described within the analysis of the governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budgeted Revenues	\$ 205,850
Amendments were made for:	
Increased Fines and Fees	122,200
Increased for Intergovernmental	127,020
Decreased Interest and Miscellaneous	(3,256)
Increase in Sale of Fixed Assets	19,000
Total revenue amendments	264,964
Amended Budgeted Revenues	\$ 470,814

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003**

Original Budgeted Expenditures	\$ 281,777
Amendments were made for:	
Decreased Personnel Services	(20,963)
Increased Insurance	12,850
Increased Office Operations	7,020
Increased Court Costs	2,000
Increased Travel and Conventions	10,100
Increased Dues and Subscriptions	3,500
Increased Automobile Leases	26,200
Decreased Professional Services	(4,100)
Increased Automobile Expenses	9,500
Increased Telephone	5,000
Increased Uniforms	5,000
Increased Rent	532
Increased Repair & Maintenance	4,480
Increased Capital Outlay	17,750
Total expenditure amendments	78,869
Amended Budgeted Expenditures	\$ 360,646

CAPITAL ASSETS

The District Attorney investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2003 and 2002 were \$61,094 and 49,405, respectively.

This year there was \$53,383 of additions and \$33,791 of disposals and adjustments, reflecting a net addition of \$19,592 in capital assets. More detailed information about the District Attorney's capital assets is presented in Note 3 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2004 budget were:

1. any changes in rates and fees for the next fiscal year
2. any new laws and regulations enacted that would apply to the upcoming year
3. any new revenue sources or expenditures not previously encountered.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003**

Highlights of next year's adopted budget for the general fund include:

Projected Beginning Balance	\$619,344
Anticipated Income for 2003	491,932
Anticipated Expenditures for 2003	414,732
Excess Expenditures over Revenues	77,200
Projected Ending Balance	\$696,544

CONTACTING THE DISTRICT ATTORNEY 'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Elizabeth Breaux, Accountant
District Attorney of the Seventeenth Judicial District,
406 West Third Street,
Thibodaux, LA 70301.

BASIC FINANCIAL STATEMENTS



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

Honorable Camille A. Morvant, II
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2003 that collectively comprise the basic financial statements, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Seventeenth Judicial District'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. Those 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 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 financial position of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District as of December 31, 2003, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2004, our consideration of the District Attorney of the Seventeenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana
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The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information is the responsibility of the management of the District Attorney of the Seventeenth Judicial District. 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 basic financial statements that collectively comprise the basic financial statements. The accompanying Supplementary Information, as listed in the foregoing table of contents, is presented for the purposes of additional analysis, and is not a required part of the basic financial statements. This additional information is the responsibility of the management of the District Attorney. Such information has been subjected to 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.

Stagni & Company

Thibodaux, Louisiana
February 12, 2004



**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Net Assets - Governmental Activities

December 31, 2003

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,288,202
Receivable	694
Prepaid expenses	2,978
Due from other governments	78,512
Total current assets	<u>1,370,386</u>

Noncurrent assets:

Capital assets, net of depreciation	61,094
TOTAL ASSETS	<u><u>1,431,480</u></u>

LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	14,464
Due to other governments	31,992
Total current liabilities	<u>46,456</u>

NET ASSETS

Invested in capital assets	61,094
Restricted for:	
Child Support Incentive	55,096
IV-D Program	1,784
Unrestricted	1,267,050
TOTAL NET ASSETS	<u><u>\$ 1,385,024</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Activities - Governmental Activities
For the Year Ended December 31, 2003

	<u>Expenses</u>	<u>Charges for services</u>	<u>Program Revenue</u>	<u>Operating Grants</u>	<u>Net (Expense) Revenue</u>
FUNCTIONS/PROGRAMS					
Judicial activities:	\$2,042,409	\$ 538,066	\$ 1,674,135		\$ 169,792
Total governmental activities	<u>2,042,409</u>	<u>538,066</u>	<u>1,674,135</u>		<u>169,792</u>
GENERAL REVENUES					
Interest earned					<u>9,518</u>
TOTAL GENERAL REVENUES					<u>9,518</u>
CHANGE IN NET ASSETS					179,310
NET ASSETS:					
Beginning of year					<u>1,205,714</u>
End of year					<u><u>\$ 1,385,024</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Balance Sheet
Governmental Funds
December 31, 2003

	General	Assessment	Worthless Check Collection	IV-D Office	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 612,816	\$ 353,410	\$ 317,077	\$ 4,899	\$ -	\$ 1,288,202
Receivables	694					694
Prepaid expenses	2,978					2,978
Due from other governments	33,280	14,349		30,883		78,512
Due from other funds	(18,870)	26,226	1,116	(8,472)		-
TOTAL ASSETS	\$ 630,898	\$ 393,985	\$ 318,193	\$ 27,310	\$ -	\$ 1,370,386
LIABILITIES						
Current Liabilities:						
Accounts payable and accrued liabilities	\$ 817	\$ 13,647				\$ 14,464
Due to other governments	6,466			25,526		31,992
TOTAL LIABILITIES	7,283	13,647		25,526		46,456
FUND BALANCES						
Reserved:						
Child support incentive	55,096					55,096
IV-D				1,784		1,784
Unreserved - reported in:						
General Fund	568,519					568,519
Special Revenue Funds		380,338	\$ 318,193		\$ -	698,531
TOTAL FUND BALANCES	623,615	380,338	318,193	1,784	-	1,323,930
TOTAL LIABILITIES AND FUND BALANCES	\$ 630,898	\$ 393,985	\$ 318,193	\$ 27,310	\$ -	

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.

Net assets of governmental activities \$1,385,024

See notes to the financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2003

	General	Assessment	Worthless Check Collection	IV-D Office	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Fines and fees	\$ 292,902	\$ 186,581	\$ 58,583	\$ 201,097	\$ -	\$ 538,066
Intergovernmental	155,308					356,405
On-behalf payments received	19,000	1,317,730				1,317,730
Sale of fixed assets	4,066	2,833	2,578	41		19,000
Interest and miscellaneous	471,276	1,507,144	61,161	201,138		9,518
TOTAL REVENUES						2,240,719
EXPENDITURES						
Current:						
General government - judicial						
Personnel services	57,335	139,167		16,823		213,325
On-behalf payments	112,037	1,317,730		5,979		1,317,730
Insurance	25,212		31,186	175		118,016
Office operations	18,937					56,573
Court costs	27,132			1,295		18,937
Travel and conventions	19,206					28,427
Dues and subscriptions	32,183			640		19,206
Automobile leases	7,843					32,183
Professional services	9,513					8,483
Automobile expenses	5,093					9,513
Telephone	4,825					5,093
Uniforms	8,760			14,280		4,825
Rent	5,853					23,040
Repair & maintenance						5,853
Reimburse Lafourche Parish Council						159,111
Total current expenditures	333,929	1,456,897	31,186	159,111		2,020,315
Capital outlay	22,908		28,843	1,632		53,383
TOTAL EXPENDITURES	356,837	1,456,897	60,029	199,935		2,073,698
Net changes in fund balances	114,439	50,247	1,132	1,203		167,021
FUND BALANCES						
Beginning	165,857	330,091	317,061	581	343,319	1,156,909
Residual equity transfers	343,319				(343,319)	
Ending	\$ 623,615	\$ 380,338	\$ 318,193	\$ 1,784	\$ -	\$ 1,323,930

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, 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 (fund financial statements) \$ 167,021

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 53,383	
Sale of fixed asset revenue	(19,000)	
Loss on the sale of assets	(6,016)	
Depreciation expense	<u>(16,078)</u>	
		12,289

Change in net assets of governmental activities \$ 179,310

See notes to financial statements.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Seventeenth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney when applying them as a means of identifying potential component units of the Lafourche Parish Council. Since, The District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 1 *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)*

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. All of the judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the functions and activities (judicial.). These functions are also supported by general government revenues (interest earned.). 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 (judicial.). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the entity and the change in the net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to defray the necessary expenses of his office.
- *Special Revenue Funds* – are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.

Major and Nonmajor Funds:

The funds are further classified as major or nonmajor based on the total amount of revenue or assets per fund.

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

C. Measurement Focus and Basis of Accounting (continued)

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Cash and Deposits

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

E. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$500 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at 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. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 5 years
- Vehicles 5 years
- Leasehold improvements 10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

G. Compensated Absences

Each employee who has been employed for over six months with the District Attorney's Office shall earn 10 days paid vacation per calendar year. Vacation days cannot be accumulated or vested.

Each employee who has been employed for over six months shall be eligible for five sick days per calendar year. This includes illness of the employee, illness in the immediate family, and a death in the family. Sick days cannot be accrued and can only be used for legitimate illness. This policy shall not be used as additional vacation days.

H. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)—Consists of capital assets net of accumulated depreciation.
- b. Restricted net assets—Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Equity Classifications (continued)

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

I. 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 CASH

State law requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Seventeenth Judicial District.

The table presented below is designed to disclose the level of custody credit risk assumed based upon how deposits were insured or secured with collateral at December 31, 2003. The categories of credit risk are defined as follows:

- Category 1—Insured by FDIC or collateralized with securities held by the District Attorney (or public trust) or by its agent in its name
- Category 2—Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the District Attorney's name
- Category 3—Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District Attorney's name; or collateralized with no written or approved collateral agreement

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 2 CASH (Continued)

A summary of cash and cash equivalents (governmental activities) and the security pledged to them are listed as follows:

Deposits (all demand deposits) - reported amount	\$ 1,288,202
Bank balance of deposits	1,296,570
Category 1 - Insured by FDIC	103,800
Category 3 - Uninsured and uncollateralized under GASB	1,192,770
Pledged securities under Louisiana law	1,632,038
Amount unsecured under Louisiana law	NONE

Note 3 DUE FROM OTHER GOVERNMENTS

The amounts due are for fines and fees collected by other governments, state and local grants receivable and reimbursable costs to be remitted. A reserve for uncollectible amounts is not considered necessary for these receivables.

FUND	FOR	FROM	AMOUNT
General	VOCA Grant	State of LA	\$ 2,657
General	Fines and Fees	Lafourche Parish Sheriff	8,310
General	Domestic Violence Grant	Lafourche Parish Sheriff	13,462
General	JAIBG Grant	Lafourche Parish Sheriff	8,851
Assessment	Fines and Fees	Lafourche Parish Sheriff	14,349
IV-D Office	IV-D Grant	State of LA	30,883
		TOTAL	<u>\$78,512</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2003

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/02	Additions	Retirements/ Adjustments	Balance 12/31/03
Automobiles	\$33,191	\$14,599	\$33,191	\$14,599
Furniture & Fixtures	142,600	38,784	600	180,784
Leasehold Improvements	3,771			3,771
Totals	\$179,562	\$53,383	\$33,791	\$199,154

Less accumulated depreciation:

Automobiles	\$8,175	\$1,460	\$8,175	\$1,460
Furniture & Fixtures	119,609	14,241	-	133,850
Leasehold Improvements	2,373	377		2,750
Totals	\$130,157	\$16,078	\$8,175	\$138,060
Capital assets, net	\$49,405			\$61,094

Depreciation expense charged for fiscal year ending December 31, 2003 was \$16,078.

Note 5 BUDGETS

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end.

Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and Lafourche Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Assessment Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 5 BUDGETS (CONTINUED)

A reconciliation of total revenues and expenditures for the Assessment Fund follows:

	Total Revenue	Total Expenditures
Actual – Page 11	\$1,507,144	\$1,456,897
On-Behalf Payments	1,317,730	1,317,730
Budget – Page 26	\$ 189,414	\$139,167

Note 6 EMPLOYEE BENEFITS

RETIREMENT

All employees are paid by the Lafourche Parish Council and have the opportunity to be members of the Lafourche Parish Employees Retirement System. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employers who maintain retirement plans for their employees. Others who disclose the required retirement plan information in their separately issued financial statements compensate all individuals at the District Attorney's office. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

POST-EMPLOYMENT HEALTH AND LIFE INSURANCE

The District Attorney currently pays the health insurance benefits of one retired district attorney. There is no formal policy concerning retiree benefits, but the District Attorney will continue to pay this retiree's portion upon request. The District Attorney paid \$1,713 in post-retirement benefits for health insurance on behalf of one retiree at December 31, 2003.

DEFERRED COMPENSATION PLAN

In 1993, employees of the District Attorney's Office, through the Parish, began to participate in a deferred compensation program. The District Attorney's office contributed to this deferred compensation plan in 1995 on behalf of their employees, regardless of whether the employee participated in the program.

The practice of the District Attorney's office contributing to the deferred compensation plan was discontinued during the 1995 fiscal year; however, employees are still able to continue through payroll deductions through their parish payroll.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 6 EMPLOYEE BENEFITS, (Continued)

The Louisiana Deferred Compensation Plan serves as administrator and has the responsibility for maintaining a deferred account with respect to each participant's account in accordance with the participant's investment specification.

Note 7 ON BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

The State of Louisiana and the Lafourche Parish Council pay a portion of the salaries of the District Attorney and the assistant District Attorneys. The Lafourche Parish Council pays the salaries of the office staff with a supplemental payroll from the District Attorney's payroll account. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "on-behalf payments received", provide the district attorney and assistant district attorneys with a base salary (currently \$50,000 and \$30,000, respectively).

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized as revenues and expenditures. The amount recognized for the year ended December 31, 2003 was \$1,317,730.

The accompanying financial statements do not include certain expenditures of the District Attorney's office paid from the Lafourche Parish Criminal Court Fund and the Lafourche Parish Council for the operations of the District Attorney's office. Examples of these operating expenditures include portions of rent, health insurance, and IV-D program expenditures that are paid or absorbed by the Lafourche Parish Council. At December 31, 2003, the amount of the expenses paid or absorbed by these other agencies has not been determined.

Note 8 OPERATING LEASES

The District Attorney's office maintained operating leases for six automobiles. The lease term for these leases range between 36 - 48 months beginning on the date the lease is signed. Lease payments made for the six vehicles totaled \$32,183. The monthly minimum lease rental for the six vehicles totaled \$2,318.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2003

Note 9 RISK MANAGEMENT

LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuring to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 2,500 / claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 2,500 / claim
Criminal Proceedings	\$ 50,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim

Payment of the deductible is the only liability associated with this general liability insurance. The Lafourche Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

HEALTH INSURANCE

The Lafourche Parish Council provides health and life insurance to employees. However, the District Attorney does reimburse the Lafourche Parish Council for 42% of the just the employees portion of medical and life insurance premiums paid on behalf of the District Attorney's clerical staff and 42% of the District Attorney and Assistant District Attorney's full medical and life insurance premiums (family coverage, if applicable). Settlements have not exceeded insurance coverage in any of the three proceeding years.

Note 10 LITIGATION AND CLAIMS

At December 31, 2003, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2003

Note 11 RESIDUAL EQUITY TRANSFERS

In January 2003, the District Attorney's office combined and consolidated some of the funds that were previously presented as small special revenue funds into the general fund. The prior year ending fund balances were transferred into the general fund through residual equity transfers.

Below is a list of the funds transferred into the general fund:

Special Revenue Fund	Amount of Transfer
Bond Forfeiture Fund	\$167,605
Intervention Fund	84,817
Asset Forfeiture Fund	18,625
Child Support Incentive Fund	66,914
Victim's Assistance Fund	5,358
Total	\$343,319

***REQUIRED SUPPLEMENTARY
INFORMATION***

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
DESCRIPTION OF MAJOR FUNDS
For the Year Ended December 31, 2003***

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Assessment Fund - The Assessment Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 16:16, which authorizes the collection of an amount from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Title IV-D Office Fund - The Title IV-D Office Fund consists of reimbursement grant payments 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 obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

**Budget Comparison Schedule - General Fund
For the Year Ended December 31, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 173,800	\$ 296,000	\$ 292,902	\$ (3,098)
Intergovernmental	25,000	152,020	155,308	3,288
Interest and Miscellaneous	7,050	3,794	4,066	272
Sale of fixed assets		19,000	19,000	-
TOTAL REVENUES	205,850	470,814	471,276	462
EXPENDITURES				
Current:				
General government - judicial				
Personnel Services	78,687	57,724	57,335	389
Insurance	99,250	112,100	112,037	63
Office operations	18,200	25,220	25,212	8
Court Costs	17,000	19,000	18,937	63
Travel and conventions	17,000	27,100	27,132	(32)
Dues and subscriptions	16,400	19,900	19,206	694
Automobile leases	6,000	32,200	32,183	17
Professional Services	12,000	7,900	7,843	57
Automobile expenses	500	10,000	9,513	487
Telephone		5,000	5,093	(93)
Uniforms		5,000	4,825	175
Rent	8,740	9,272	8,760	512
Repair & maintenance	2,000	6,480	5,853	627
Total current expenditures	275,777	336,896	333,929	2,515
Capital outlay	6,000	23,750	22,908	842
TOTAL EXPENDITURES	281,777	360,646	356,837	3,357
 Net change in fund balance	 (75,927)	 110,168	 114,439	 3,819
FUND BALANCES				
Beginning	99,655	165,857	165,857	-
Residual Equity Transfer In	336,670	343,319	343,319	-
Ending	\$ 360,398	\$ 619,344	\$ 623,615	\$ 3,819

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

**Budget Comparison Schedule - Assessment Fund
For the Year Ended December 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and fees	\$ 170,000	\$ 190,000	\$ 186,581	\$ (3,419)
Interest	5,000	2,800	2,833	33
TOTAL REVENUES	<u>175,000</u>	<u>192,800</u>	<u>189,414</u>	<u>(3,386)</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel services	231,900	140,500	139,167	1,333
Office operations	-	11,500	-	11,500
Total current expenditures	<u>231,900</u>	<u>152,000</u>	<u>139,167</u>	<u>12,833</u>
Net change in fund balance	<u>(56,900)</u>	<u>40,800</u>	<u>50,247</u>	<u>9,447</u>
FUND BALANCES				
Beginning	<u>300,000</u>	<u>330,091</u>	<u>330,091</u>	-
Ending	<u>\$ 243,100</u>	<u>\$ 370,891</u>	<u>\$ 380,338</u>	<u>\$ 9,447</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Budget Comparison Schedule - Worthless Check Collection Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 55,500	\$ 58,000	\$ 58,583	\$ 583
Interest	4,200	2,600	2,578	(22)
TOTAL REVENUES	<u>59,700</u>	<u>60,600</u>	<u>61,161</u>	<u>561</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	9,100	31,300	31,186	114
Total current expenditures	9,100	31,300	31,186	114
Capital Outlay	-	30,000	28,843	1,157
TOTAL EXPENDITURES	<u>9,100</u>	<u>61,300</u>	<u>60,029</u>	<u>1,271</u>
Net changes in fund balances	<u>50,600</u>	<u>(700)</u>	<u>1,132</u>	<u>1,832</u>
FUND BALANCES				
Beginning	316,159	317,061	317,061	-
Ending	<u>\$ 366,759</u>	<u>\$ 316,361</u>	<u>\$ 318,193</u>	<u>\$ 1,832</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
 Budget Comparison Schedule - IV_D Office Fund
 For the Year Ended December 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 194,775	\$ 198,245	\$ 201,097	\$ 2,852
Interest	250	40	41	1
TOTAL REVENUES	<u>195,025</u>	<u>198,285</u>	<u>201,138</u>	<u>2,853</u>
EXPENDITURES				
Current:				
General government - judicial				
IV-D program:				
Personnel services	19,500	15,070	16,823	(1,753)
Insurance	6,000	6,000	5,979	21
Office operations	-	100	175	(75)
Travel & seminar	500	1,300	1,295	5
Rent	14,280	14,280	14,280	0
Professional services	-	640	640	0
Reimburse Lafourche Parish Council	154,495	159,231	159,111	120
Total current expenditures	<u>194,775</u>	<u>196,621</u>	<u>198,303</u>	<u>(1,682)</u>
Capital outlay	-	1,624	1,632	(8)
TOTAL EXPENDITURES	<u>194,775</u>	<u>198,245</u>	<u>199,935</u>	<u>(1,690)</u>
Net change in fund balances	250	40	1,203	1,163
FUND BALANCES				
Beginning	770	581	581	-
Ending	<u>\$ 1,020</u>	<u>\$ 621</u>	<u>\$ 1,784</u>	<u>\$ 1,163</u>

SUPPLEMENTARY INFORMATION

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
DESCRIPTION OF NON-MAJOR FUNDS
For the Year Ended December 31, 2003***

Bond Forfeiture Fund – The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the forfeiture of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The district attorney distributes the proceeds of the bond forfeitures in accordance with Louisiana Revised Statute 15:571.11 (L) and (M). The District Attorney of the Seventeenth Judicial District's portion of these proceeds are left in this fund until such time these funds are needed in his general operating fund.

Intervention Fund - The Intervention Fund accounts for a program that handles cases that the District Attorney's Office feels would be better served out of the court system. These cases consist of people charged with misdemeanors, traffic tickets, or minor felonies. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of salaries of investigators assigned to this program and various office expenditures.

Asset Forfeiture Fund – The Asset Forfeiture Fund is used to account for the District Attorney's portion of monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Child Support Incentive Fund - The Child Support Incentive Fund is used to account for payments received from the Louisiana Department of Social Services which consist of 15 per cent of all amounts collected and required to be distributed, as provided in Section 456 of the Social Security Act, to reduce or repay assistance payments.

Victims Assistance Fund – The Victims Assistance Fund accounts for amounts received from the State in accordance with Louisiana Revised Statute 16:17 to create in each judicial district a victims assistance program. The purpose of this program is to assist victims and their families through the entire criminal justice process and to facilitate the delivery of victims' services and rights as provided by law. The expenditures of this fund consist of salary and related benefits for a full-time victims assistance coordinator.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Bond Forfeiture Fund	Intervention Fund	Asset Forfeiture Fund	Child Support Incentive	Victims Assistance Fund	
ASSETS						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES						
Unreserved - reported in:						
Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended December 31, 2003

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Bond Forfeiture Fund	Intervention Fund	Asset Forfeiture Fund	Child Support Incentive	
REVENUES					
Fines and fees			\$ -		
Intergovernmental			-		
Interest			-		
TOTAL REVENUES					
EXPENDITURES					
Current:					
General government - judicial					
Personnel services					
Office operations					
Total Current Expenditures					
Net changes in fund balance					
FUND BALANCES					
Beginning	167,605	84,817	18,625	66,914	343,319
Residual Equity Transfer	(167,605)	(84,817)	(18,625)	(66,914)	(343,319)
Ending	\$ -	\$ -	\$ -	\$ -	\$ -

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

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

Honorable Camille A. Morvant, II
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited the basic financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2003, and have issued our report thereon dated February 12, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Seventeenth Judicial District'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 of the Seventeenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

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Honorable Camille A. Morvant, II
District Attorney of the Seventeenth Judicial District
Lafourche Parish Louisiana
Page 2

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 misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Stagni & Company

Thibodaux, Louisiana
February 12, 2004



**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2003**

We have audited the basic financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, as of and for the year ended December 31, 2003, and have issued our report thereon dated February 12, 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. 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

b. Federal Awards –

NOT APPLICABLE

Internal Control

Material Weaknesses Yes No

Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified

For Major Programs Disclaimer Adverse

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

c. Identification of Major Programs:

NOT APPLICABLE

Section II Financial Statement Findings

NONE

Section III Federal Award Findings and Questioned Costs

NOT APPLICABLE

