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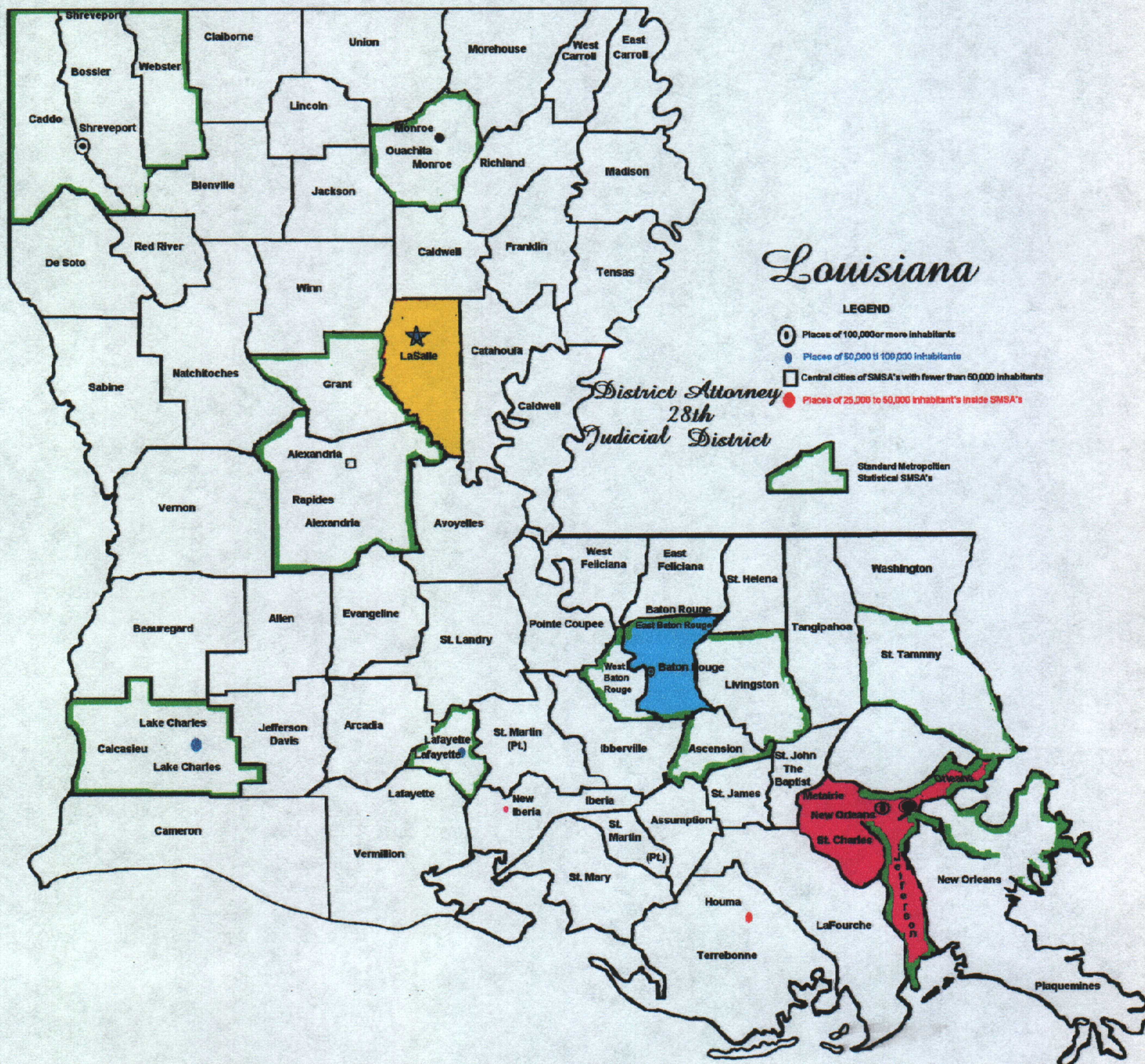
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DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH  
FINANCIAL REPORT  
*For The Year Ended December 31, 2003*

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 6-23-04

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**



**\* District Attorney of the Twenty-Eighth Judicial District**

The District Attorney has charge of every criminal prosecution by the state in his district and is the legal advisor to the Grand Jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana.

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

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# JOHN R. VERCHER PC

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## **INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS**

Honorable Reed Walters  
District Attorney of the  
Twenty-Eighth Judicial District  
State of Louisiana  
LaSalle Parish

I have audited the accompanying component unit financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of December 31, 2003 and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, and management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Eighth Judicial District as of December 31, 2003, and the results of its operations for the year then ended in conformity with generally accepted accounting principles in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 20, 2004, on my consideration of the LaSalle Parish District Attorney 28<sup>th</sup> Judicial District's internal control over financial reporting and my 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 my audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The combining statements and graphs listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Jena, Louisiana  
May 20, 2004

*John R. Vercher*

-----MEMBER-----  
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----  
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

# JOHN R. VERCHER PC

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## **INDEPENDENT AUDITOR'S 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 Reed Walters  
District Attorney of the  
Twenty-Eighth Judicial District  
State of Louisiana  
LaSalle Parish

I have audited the component unit financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, as of and for the year ended December 31, 2003, and have issued my report thereon dated May 20, 2004. I conducted my audit in accordance with generally accepted auditing standards 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 of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my test disclosed no instance of noncompliance that are required to be reported under *Government Auditing Standards*, except as shown below and discussed in the "Schedule of Findings and Questioned Costs".

- 2003-C-1 Flowers Purchased with Public Funds

### **Internal Control Over Financial Reporting**

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

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this is a public document and its distribution is not limited.

Jena, Louisiana  
May 20, 2004

*John R. Vercher*

***COMPONENT UNIT  
FINANCIAL STATEMENTS***

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2003**

	<b>Governmental Fund Types</b>		<b>Fiduciary Fund Type</b>	<b>General Fixed Assets</b>	<b>Total (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Agency</b>		
<b>ASSETS &amp; OTHER DEBITS</b>					
Cash	\$ 5,425	\$ 13,756	\$ 3,560	\$ -0-	\$ 22,741
Investments	2,324	-0-	-0-	-0-	2,324
Receivables:					
Grant Revenue	-0-	6,719	-0-	-0-	6,719
Commissions on Fines & Forfeitures	2,927	-0-	-0-	-0-	2,927
Due From Other Funds	-0-	-0-	1,194	-0-	1,194
Due From Other Gov. Units	-0-	-0-	-0-	-0-	-0-
Office Furniture & Fixture	-0-	-0-	-0-	3,341	3,341
Office Equipment	-0-	-0-	-0-	50,649	50,649
Books & Library	-0-	-0-	-0-	152	152
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<b>\$ 10,676</b>	<b>\$ 20,475</b>	<b>\$ 4,754</b>	<b>\$ 54,142</b>	<b>\$ 90,047</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 4,120	\$ -0-	\$ -0-	\$ -0-	\$ 4,120
Payroll Taxes	-0-	-0-	4,754	-0-	4,754
Due To Other Funds	1,194	-0-	-0-	-0-	1,194
<b>TOTAL LIABILITIES</b>	<b>\$ 5,314</b>	<b>\$ -0-</b>	<b>\$ 4,754</b>	<b>\$ -0-</b>	<b>\$ 10,068</b>
<b>Fund Equity -</b>					
Investment in General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 54,142	\$ 54,142
Fund Balance - Unreserved/Undesignated	5,362	20,475	-0-	-0-	25,837
<b>Total Fund Equity</b>	<b>\$ 5,362</b>	<b>\$ 20,475</b>	<b>\$ -0-</b>	<b>\$ 54,142</b>	<b>\$ 79,979</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 10,676</b>	<b>\$ 20,475</b>	<b>\$ 4,754</b>	<b>\$ 54,142</b>	<b>\$ 90,047</b>

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

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total (Memorandum Only)</b>
<b>REVENUES</b>			
Fines & Forfeitures – Commissions	\$ 39,216	\$ -0-	\$ 39,216
Worthless Check Collection	45,081	-0-	45,081
Intergovernmental -			
Federal Grants	-0-	92,924	92,924
Other	5,401	36,266	41,667
<b>TOTAL REVENUES</b>	<b>\$ 89,698</b>	<b>\$ 129,190</b>	<b>\$ 218,888</b>
<b>EXPENDITURES</b>			
General Government - Judicial			
Salaries & Benefits	\$ 59,410	\$ 94,984	\$ 154,394
Travel & Conference	7,946	-0-	7,946
Office Expense	10,108	12,381	22,489
Insurance	2,200	-0-	2,200
Dues	6,585	-0-	6,585
Utilities	2,199	-0-	2,199
Court Cost & Professional	22,763	-0-	22,763
Auto Lease	4,800	-0-	4,800
Auto Expense	6,035	-0-	6,035
Other Expenditures	1,423	-0-	1,423
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,469</b>	<b>\$ 107,365</b>	<b>\$ 230,834</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<b>\$ (33,771)</b>	<b>\$ 21,825</b>	<b>\$ (11,946)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers To Other Funds	\$ -0-	\$ (26,720)	\$ (26,720)
Transfers From Other Funds	26,720	-0-	26,720
State Grants	56,342		56,342
Payments to JJDC	(56,342)		(56,342)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 26,720</b>	<b>\$ (26,720)</b>	<b>\$ -0-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>\$ (7,051)</b>	<b>\$ (4,895)</b>	<b>\$ (11,946)</b>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<b>\$ 12,412</b>	<b>\$ 25,371</b>	<b>\$ 37,783</b>
<b>FUND BALANCE – END OF YEAR</b>	<b>\$ 5,361</b>	<b>\$ 20,476</b>	<b>\$ 25,837</b>

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

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT**  
**STATE OF LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –**  
**BUDGET (GAAP) BASIS AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Fines & Forfeitures – Commissions	\$ 36,700	\$ 44,617	\$ (7,917)
Worthless Check Collection Fees	45,500	45,081	419
<b>TOTAL REVENUES</b>	<b>\$ 82,200</b>	<b>\$ 89,698</b>	<b>\$ (7,498)</b>
<b>EXPENDITURES</b>			
General Government - Judicial			
Salaries & Benefits	\$ 58,500	\$ 59,410	\$ (910)
Travel & Conference	8,400	7,946	454
Office Expense	8,550	10,108	(1,558)
Auto Lease	5,000	4,800	200
Insurance	2,100	2,200	(100)
Dues	6,400	6,585	(185)
Utilities	2,150	2,199	(49)
Court Cost & Professional	23,435	22,763	672
Other Expenditures	1,700	1,423	277
Auto Expense	6,000	6,035	(35)
<b>TOTAL EXPENDITURES</b>	<b>\$ 122,235</b>	<b>\$ 123,469</b>	<b>\$ (1,234)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (40,035)</b>	<b>\$ (33,771)</b>	<b>\$ 6,264</b>
<b>Other Financing Sources (Uses):</b>			
Transfer In (Out)	\$ 23,693	\$ 26,720	\$ 3,027
State Grants	54,000	56,342	2,342
Payment to JJDC	(60,733)	(56,342)	4,391
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 16,960</b>	<b>\$ 26,720</b>	<b>\$ 9,760</b>
<b>EXCESS (DEFICEINCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>\$ 23,075</b>	<b>\$ (7,051)</b>	<b>\$ 16,024</b>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<b>\$ 23,075</b>	<b>\$ 12,412</b>	<b>\$ (10,663)</b>
<b>FUND BALANCE – END OF YEAR</b>	<b>\$ -0-</b>	<b>\$ 5,361</b>	<b>\$ 5,361</b>

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

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET (GAAP) BASIS AND ACTUAL  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental -			
Federal and State Grants	\$ 101,802	\$ 92,924	\$ (8,878)
Other	26,300	36,266	9,966
<b>TOTAL REVENUES</b>	<u>\$ 128,102</u>	<u>\$ 129,190</u>	<u>\$ 1,088</u>
<b>EXPENDITURES</b>			
General Government - Judicial			
Salaries & Benefits	\$ 97,393	\$ 94,983	\$ 2,410
Office & Postage	13,861	12,381	1,480
<b>TOTAL EXPENDITURES</b>	<u>\$ 111,254</u>	<u>\$ 107,364</u>	<u>\$ 3,890</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<u>\$ 16,848</u>	<u>\$ 21,826</u>	<u>\$ 4,978</u>
<b>Other Financing Sources (Uses)</b>			
Transfers From Other Funds	\$ (42,219)	\$ (26,720)	\$ 15,499
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (42,219)</u>	<u>\$ (26,720)</u>	<u>\$ 15,499</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures After Other Financing Sources (Uses)</b>	<u>(25,371)</u>	<u>(4,894)</u>	<u>20,477</u>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<u>\$ 25,371</u>	<u>\$ 25,371</u>	<u>\$ -0-</u>
<b>FUND BALANCE – END OF YEAR</b>	<u>\$ -0-</u>	<u>\$ 20,477</u>	<u>\$ 20,477</u>

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

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements***

**INTRODUCTION**

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 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. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana.

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the District Attorney of the Twenty-Eighth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

Because the police jury controls the district attorney's capital budget and pays some of its operating expenses, the district attorney was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

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

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

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

***General Fund***

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

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 expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney. Revenues and expenditures of this fund are reported in the General Fund.

***Title IV-D Special Revenue 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 obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

***Victim Assistance Special Revenue Funds***

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victims' services and rights as provided by law.

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

**C. FUND ACCOUNTING - (Cont.)**

***Domestic Violence Special Revenue Funds***

The domestic violence fund is used to account for revenues and expenditures of the domestic violence task force. The Twenty-Eighth Judicial District District Attorney Domestic Violence Task Force is a unit of the Twenty-Eighth Judicial District Attorney's Office designed to assist those victims of domestic violence in LaSalle Parish receive shelter, court assistance and all other forms of assistance available to them through any local or state agency both public and private. The task force receives its funding from a grant by the Federal Government administered through the Red River Delta Law Enforcement Planning Council.

***Pre-Trial Intervention Fund Special Revenue Funds***

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. Fees received may be used for any purpose at the sole discretion of the District Attorney.

***Agency Fund***

This fund is used to account for payroll and related withholding taxes paid from the office's various funds.

**D. BASIS OF ACCOUNTING**

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

*Fiduciary Type Fund* - agency fund assets and liabilities are accounted for on the modified accrual basis.

Purchase of various operating supplies are regarded as expenditures or expenses at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year due to immateriality.

***Other Financing Sources (Uses) - When Applicable***

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

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

**E. BUDGETARY PRACTICES**

The District Attorney adopts its budget annually on the modified accrual (GAAP) basis of accounting. Budgetary comparisons are included in the accompanying financial statements. All budgetary appropriations lapse at the end of each fiscal year. Budgetary control is exercised at the fund level rather than individual budgetary line item or functional area. The budget was amended during the year. Fund balances from the proceeding year is budgeted as revenue for the ensuing year. The budget was amended during the year.

**F. CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

Under state law, the District Attorney may invest in United States of America bonds, treasury notes, or certificates. Investments are stated at cost.

**G. FIXED ASSETS AND LONG-TERM LIABILITIES**

Fixed Assets used in the District Attorney's office (governmental fund type operations) acquired with District Attorney funds are accounted for in the general fixed assets account group rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets, if any, are stated at their estimated fair value on the date donated. There are no public domain "infrastructure" general fixed assets.

Fixed assets acquired with Police Jury funds are accounted for and reported by LaSalle Parish Police Jury.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the general long-term debt account group, not in the general fund.

Debt payments made by the Police Jury on the behalf of the District Attorney are reported by the LaSalle Parish Police Jury.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**H. COMPENSATED ABSENCES**

The District Attorney has the following policy relating to vacation and sick leave:

Each employee receives 1-4 weeks vacation leave each year depending on the length of employment. Employees also receive 10 days sick leave plus 2 days for each year employment. Sick leave can be accumulated to a maximum of 90 days.

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

**H. COMPENSATED ABSENCES – (CONT.)**

The cost of current leave privileges, computed in accordance with GASB Codification Section C60 is recognized as current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Accumulated absences were not accrued in these financial statements, as such amounts were immaterial at December 31, 2003.

**I. BAD DEBTS**

Uncollectible amounts due for commissions, fees, etc. are accounted for utilizing the allowance method when they are deemed uncollectible. Uncollectible amounts at December 31, 2003 were immaterial.

**J. TOTAL COLUMNS ON STATEMENTS - OVERVIEW**

The total columns on the statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**K. 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 those estimates.

**L. ENCUMBRANCES**

The LaSalle District Attorney does not utilize encumbrance accounting.

**(2) CASH AND INVESTMENTS – (C.D.'S IN EXCESS OF 90 DAYS)**

***Deposits***

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are describes as follows:

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

- **Category 1** – Insured or collateralized with securities held by the LaSalle District Attorney or by its agent in the LaSalle District Attorney’s name.
- **Category 2** – Collateralized with securities held by the pledging financial institution’s trust department or agent in the LaSalle District Attorney’s name.
- **Category 3** – Uncollateralized.

	<b>Bank Balance 12/31/2003</b>
Demand Deposits (Category 1)	\$ 24,143
Time Deposits (category 1)	3,276
<b>Total</b>	<b>\$ 27,419</b>
<b>Secured as Follows:</b>	
FDIC (Category – 1)	<b>\$ 27,419</b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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. At December 31, 2003, the District Attorney had \$54,736 in deposit (collected bank balances). These deposits were secured from risk by \$54,736 of federal deposit insurance.

**(3) RECEIVABLES**

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

	<b>General Fund</b>	<b>Special Revenue Fund</b>
Commissions on Fines & Forfeitures	\$ 2,927	\$ -0-
Grant Revenues Receivable	-0-	4,636
<b>Total Receivables</b>	<b>\$ 2,927</b>	<b>\$ 4,636</b>

Allowance for doubtful accounts is considered immaterial and therefore, is not presented.

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

**(4) CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<b>Balance 12/31/2002</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2003</b>
General Fixed Assets, at Cost:				
Office Furniture & Fixtures	\$ 3,341	\$ -0-	\$ -0-	\$ 3,341
Office Equipment	50,649	-0-	-0-	50,649
Books & Libraries	152	-0-	-0-	152
Total Fixed Assets	<u>\$ 54,142</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 54,142</u>
Investment in General Fixed Assets:				
General Fund Revenues	\$ 26,159	\$ -0-	\$ -0-	\$ 26,159
Federal Grant Funds	19,709	-0-	-0-	19,709
State Grant Funds	6,174	-0-	-0-	6,174
JDC Fund Computer	2,100	-0-	-0-	2,100
Total Investments in Fixed Assets	<u>\$ 54,142</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 54,142</u>

**(5) PENSION PLANS**

*Plan Description.* The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

***Notes to the Financial Statements (Continued)***

**(5) PENSION PLANS –(Cont.)**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling (225)267-4824.

*Funding Policy.* Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the year ending December 31, 2003 was \$0, equal to the required contributions for the year.

**(6) OPERATING LEASES**

The District Attorney's office is obligated with Sabine State Bank for an operating lease. Operating leases do not give rise to property rights or lease obligations, and therefore, the result of the lease agreements are not reflected in the account groups.

The minimum annual commitments under the operating lease is as follows:

<b>Year Ending December 31</b>	<b>Automobile</b>
2004	4,800
2005	4,800
2006	1,600
<b>Total</b>	<b>\$ 11,200</b>

**(7) EXPENSES AND DEBT SERVICE OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenses and debt service of the District Attorney paid out of the funds of the criminal court fund of the Police Jury of LaSalle Parish or directly by the State of Louisiana.

**(8) FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States of America Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

**DISTRICT ATTORNEY  
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TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
LASALLE PARISH**

*Notes to the Financial Statements (Continued)*

**(8) FEDERAL FINANCIAL ASSISTANCE PROGRAM - (CONT.)**

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

**(9) AGENCY FUND**

The agency fund of the District Attorney's Office is used to pay payroll due from the various funds of the office. Use of the agency fund allows efficient accounting of payroll, withholding and payment of payroll taxes and benefits. During the year the following transactions accrued in the agency fund:

<b>Receipts</b>	
Transfers from Various Funds	<u>\$ 154,394</u>
<b>Disbursements</b>	
Salaries, Taxes and Benefits	<u>\$ 154,394</u>

**(10) INTERFUND RECEIVABLES, PAYABLES**

	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
Agency Fund	\$ 1,204	\$ -0-
General Fund	-0-	1,204
	<u>\$ 1,204</u>	<u>\$ 1,204</u>
Total		

**(11) CHANGES IN GENERAL LONG-TERM DEBT**

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

<b>Balance December 31, 2002</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2002</b>
<u>\$ 297</u>	<u>\$ -0-</u>	<u>\$ 297</u>	<u>\$ -0-</u>

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2003**

	<u>Pre-Trial Intervention</u>	<u>IV-D</u>	<u>Victim Assistance</u>	<u>Domestic Violence</u>	<u>Total</u>
<b>ASSETS &amp; OTHER DEBITS</b>					
Cash	\$ 8,716	\$ 4,790	\$ 195	\$ 55	\$ 13,756
Receivables:					
Grant Revenues	<u>-0-</u>	<u>4,636</u>	<u>2,083</u>	<u>-0-</u>	<u>6,719</u>
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<u>\$ 8,716</u>	<u>\$ 9,426</u>	<u>\$ 2,278</u>	<u>\$ 55</u>	<u>\$ 20,475</u>
<b>LIABILITIES &amp; FUND EQUITY</b>					
Fund Equity -					
Fund Balance -					
Unreserved/Undesignated	<u>\$ 8,716</u>	<u>\$ 9,426</u>	<u>\$ 2,278</u>	<u>\$ 55</u>	<u>\$ 20,475</u>
Total Fund Equity	<u>\$ 8,716</u>	<u>\$ 9,426</u>	<u>\$ 2,278</u>	<u>\$ 55</u>	<u>\$ 20,475</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 8,716</u>	<u>\$ 9,426</u>	<u>\$ 2,278</u>	<u>\$ 55</u>	<u>\$ 20,475</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
& CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Pre-Trial Intervention</u>	<u>IV-D</u>	<u>Victim Assistance</u>	<u>Domestic Violence</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental -					
Federal	\$ -0-	\$ 55,683	\$ 25,000	\$ 12,241	\$ 92,924
Other	31,016	5,250	-0-	-0-	36,266
<b>TOTAL REVENUES</b>	<u>31,016</u>	<u>\$ 60,933</u>	<u>\$ 25,000</u>	<u>\$ 12,241</u>	<u>\$ 129,190</u>
<b>EXPENDITURES</b>					
Salaries & Benefits	\$ -0-	\$ 54,257	\$ 24,776	\$ 15,950	\$ 94,983
Office & Postage	73	6,920	61	5,327	12,381
<b>TOTAL EXPENDITURES</b>	<u>\$ 73</u>	<u>\$ 61,177</u>	<u>\$ 24,837</u>	<u>\$ 21,277</u>	<u>\$ 107,364</u>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	\$ 30,943	\$ (244)	\$ 163	\$ (9,036)	\$ 21,826
<b>Other Financing Sources (Uses)</b>					
Transfer (To) From	\$ (26,720)	\$ -0-	\$ -0-	\$ -0-	\$ (26,720)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (26,720)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (26,720)</u>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	\$ 4,223	\$ (244)	\$ 163	\$ (9,036)	\$ (4,894)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4,493</u>	<u>9,671</u>	<u>2,116</u>	<u>9,091</u>	<u>25,371</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,716</u>	<u>\$ 9,427</u>	<u>\$ 2,279</u>	<u>\$ 55</u>	<u>\$ 20,477</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
⊕ CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS ⊕ ACTUAL**

**SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b>PRE-TRIAL INTERVENTION</b>			<b>IV-D</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>						
Intergovernmental	-0-	\$ -0-	\$ -0-	\$ 52,400	\$ 55,683	\$ 3,283
Other	26,300	31,016	4,716	-0-	5,250	5,250
<b>TOTAL REVENUES</b>	<b>\$ 26,300</b>	<b>\$ 31,016</b>	<b>\$ 4,716</b>	<b>\$ 52,400</b>	<b>\$ 60,933</b>	<b>\$ 8,533</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ -0-	\$ -0-	\$ -0-	\$ 54,471	\$ 54,257	\$ 214
Office & Postage	200	73	127	7,600	6,920	680
<b>TOTAL EXPENDITURES</b>	<b>\$ 200</b>	<b>\$ 73</b>	<b>\$ 127</b>	<b>\$ 62,071</b>	<b>\$ 61,177</b>	<b>\$ 894</b>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<b>\$ 26,100</b>	<b>\$ 30,943</b>	<b>\$ 4,843</b>	<b>\$ (9,671)</b>	<b>\$ (244)</b>	<b>\$ 9,427</b>
<b>Other Financing Sources (Uses)</b>						
Transfer (To) From	\$ (30,593)	\$ (26,720)	\$ 3,873	\$ -0-	\$ -0-	\$ -0-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (30,593)</b>	<b>\$ (26,720)</b>	<b>\$ 3,873</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	<b>\$ (4,493)</b>	<b>\$ 4,223</b>	<b>\$ 8,716</b>	<b>\$ (9,671)</b>	<b>\$ (244)</b>	<b>\$ 9,427</b>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<b>4,493</b>	<b>4,493</b>	<b>-0-</b>	<b>9,671</b>	<b>9,671</b>	<b>-0-</b>
<b>FUND BALANCE-END OF YEAR</b>	<b>\$ -0-</b>	<b>\$ 8,716</b>	<b>\$ 8,716</b>	<b>\$ -0-</b>	<b>\$ 9,427</b>	<b>\$ 9,427</b>

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

DOMESTIC VIOLENCE			VICTIM ASSISTANCE		
Budget	Actual	Variance	Budget	Actual	Variance
\$ 19,000 -0-	\$ 12,241 -0-	\$ (6,759) -0-	\$ 30,402 -0-	\$ 25,000 -0-	\$ (5,402) -0-
\$ 19,000	\$ 12,241	\$ (6,759)	\$ 30,402	\$ 25,000	\$ (5,402)
\$ 17,922 6,000	\$ 15,950 5,327	\$ 1,972 673	\$ 25,000 61	\$ 24,776 61	\$ 224 -0-
\$ 23,922	\$ 21,277	\$ 2,645	\$ 25,061	\$ 24,837	\$ 224
\$ (4,922)	\$ (9,036)	\$ (4,114)	\$ 5,341	\$ 163	\$ (5,178)
\$ (4,169)	\$ -0-	\$ 4,169	\$ (7,457)	\$ -0-	\$ 7,457
\$ (4,169)	\$ -0-	\$ 4,169	\$ (7,457)	\$ -0-	\$ 7,457
\$ (9,091)	\$ (9,036)	\$ 55	\$ (2,116)	\$ 163	\$ 2,279
9,091	9,091	-0-	2,116	2,116	-0-
\$ -0-	\$ 55	\$ 55	\$ -0-	\$ 2,279	\$ 2,279

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

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

I have audited the financial statement of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, as of and for the year ended December 31, 2003 and have issued my report thereon dated May 20, 2004. I conducted my audit in accordance with generally accepted auditing standards 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 of America. My 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 the finding required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes ☐ No

**c. Identification Of Major Programs: (Not Applicable)**

**CFDA Number (s)**

**Name Of Federal Program (or Cluster)**

---

Dollar threshold used to distinguish between Type A and Type B Programs:

\$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

☐ Yes ☐ No

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)**  
*For the Year Ended December 31, 2003*

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS**

<b>Reference</b>	<b>Description of Finding</b>	<b>Recommendation</b>
2003-C-1	<p><b><u>Flower Purchased with Public Funds</u></b></p> <p>During the testing of expenditures, it was discovered that the District Attorney's Office had purchased sympathy flowers for local funerals. Attorney General Opinion 1940-1942, Page 3882 states that state boards or other agencies may not purchase floral offerings for funerals.</p>	<p>I recommend that the District Attorney's Office discontinue purchasing floral offerings for funerals.</p>

**Section III – Internal Control**

No items to report.

**Section IV Federal Awards Findings and Questioned Costs.**

There are no findings to be reported.

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
DECEMBER 31, 2003**

**MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS**

<b>REFERENCE</b>	<b>DESCRIPTION OF FINDING</b>	<b>CORRECTIVE ACTION PLANNED</b>	<b>CONTACT PERSON</b>	<b>ANTICIPATED COMPLETION DATE</b>
2003-C-1	Flowers Purchased with Public Funds	The District Attorney's Office will discontinue making sympathy floral purchases and the District Attorney will reimburse the office for the purchase.	J. Reed Walters	December 31, 2004

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

***Management Letter Comment***

District Attorney of the Twenty-Eighth  
Judicial District  
LaSalle Parish, Louisiana  
PO Box 1940  
Jena, Louisiana 71342

During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvements, and the District Attorney's response. I have also listed the prior year management letter comments (if any) and management's response to those comments.

A) There are no current year management letter comments.

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**MANAGEMENT'S SUMMARY  
OF PRIOR YEAR FINDINGS**

Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the District Attorney of the Twenty-Eighth Judicial District, Parish of LaSalle, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their audit for the year ended December 31, 2002.

- A) There were no prior year management letter comments or findings.

## *Graphs*

# DISTRICT ATTORNEY OF THE 28TH DISTRICT

## GENERAL FUND EXPENDITURES 2003

