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

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2004***

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 5/11/05



STAGNI & COMPANY, LLC

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2004

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***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2004***

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 financial activities for the fiscal year ended December 31, 2004. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

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.

Government-Wide Financial Statements

One of the most important questions asked about 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 entity 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.

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2004***

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the 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).

All of the District Attorney's 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. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds are shown in reconciliations at the bottom and following the fund financial statements.

FINANCIAL HIGHLIGHTS

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

- Net assets of our governmental activities increased by \$258,016 or approximately 18.6%.
- During the year the District Attorney had expenses of \$2,228,831 that were \$246,370 less than the \$2,475,201 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balance of \$1,610,944. Fund balance for governmental activities increased by \$287,014 from the prior year - \$1,323,930.

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 and grants finance most of these activities.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2004

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

Our analysis below focuses on the net assets of the governmental-type activities:

Condensed Statement of Net Assets				
	2004	2003	Dollar Change	Total Percent Change
Current and Other Assets	\$ 1,683,481	\$ 1,370,386	\$ 313,095	22.8%
Capital Assets	32,096	61,094	(28,998)	-47.5%
Total Assets	1,715,577	1,431,480	284,097	19.8%
Current Liabilities	72,537	46,456	26,081	56.1%
Total Liabilities	72,537	46,456	26,081	56.1%
Invested in Capital Assets	32,096	61,094	(28,998)	-45.0%
Restricted for Child Support Incentive	-	55,096	(55,096)	-100.0%
Restricted for IV-D Program	2,101	1,784	317	17.8%
Unrestricted	1,608,843	1,267,050	341,793	27.0%
Total Net Assets	\$ 1,643,040	\$ 1,385,024	\$ 258,016	18.6%

The District Attorney's net assets increased by \$258,016 as a result of this year's operations. The overall financial position increased during the year. The increase in current assets was mainly in cash retained to use in future years and in the amounts due from other governments as grant receivables. The increase in current liabilities was due to an increase in the amounts to the Lafourche Parish Sheriff's office for investigators salaries. The amount invested in capital assets decreased due to a change in the capitalization policy where the limit increased from \$500 to \$1,000. Restricted Assets for Child Support Incentive decreased due to expending of those funds during the year. The Restricted Assets for IV-D Program increased slightly. The Unrestricted Net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased due to an increase in fines and fees revenue and grants from other governments. The balance in net assets represents the accumulated results of all past years' operations.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2004

Our analysis below focuses on the changes in net assets of the governmental-type activities:

Condensed Statement of Activities				
	2004	2003	Dollar Change	Total Percent Change
Total program expenses	\$ (2,228,831)	\$ (2,042,409)	\$ 186,422	9.1%
Total program revenues	2,475,201	2,212,201	263,000	11.9%
Net program income	246,370	169,792	449,422	20.3%
General revenues	11,646	9,518	2,128	22.4%
Change in Net Assets	258,016	179,310	78,706	43.3%
Net Assets:				
Beginning of the year	1,385,024	1,205,714	179,310	14.9%
End of the year	\$ 1,643,040	\$ 1,385,024	\$ 258,016	18.6%

The total revenues for the year in governmental activities were \$2,486,847 (\$2,475,201 in program revenues and \$11,646 in general revenues). The total cost of all programs and services was \$2,228,831.

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 \$1,610,944. This reflects an increase of \$287,014 from last year. This increase is primarily due to the same results described within the analysis of the governmental activities.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2004

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	\$ 488,545
Amendments were made for:	
Increased Fines and Fees	88,000
Increased for Intergovernmental	49,703
Increased Interest and Miscellaneous	955
Total revenue amendments	138,658
Amended Budgeted Revenues	\$ 627,203

Original Budgeted Expenditures	\$ 411,345
Amendments were made for:	
Increased Personnel Services	18,827
Decreased Insurance	(4,000)
Decreased Office Operations	(1,645)
Decreased Court Costs	(4,000)
Decreased Travel and Conventions	(4,698)
Decreased Dues and Subscriptions	(1,000)
Increased Automobile Leases	4,600
Decreased Professional Services	(1,700)
Decreased Automobile Expenses	(500)
Increased Telephone	700
Decreased Uniforms	(1,000)
Increased Rent	1,352
Decreased Repair & Maintenance	(2,100)
Decreased Capital Outlay	(5,332)
Total expenditure amendments	(496)
Amended Budgeted Expenditures	\$ 410,849

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2004

CAPITAL ASSETS

The investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2004 and 2003 were \$32,096 and \$61,094, respectively.

This year there was \$3,234 of additions and \$64,389 of disposals and adjustments, reflecting a net decrease of \$61,155 in capital assets. More detailed information about the capital assets is presented in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2005 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.

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

Projected Beginning Balance	\$839,969
Anticipated Income for 2005	577,351
Anticipated Expenditures for 2005	435,312
Excess Revenues over Expenditures	142,039
Projected Ending Balance	\$982,008

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.



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, 2004, which 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 opinions.

In our opinion, the 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, 2004, 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 3, 2005, 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.

207 LAFAYE AVENUE
THIBODAUX, LA 70301
PHONE (985) 447-7226
FAX (985) 446-3032

11 JAMES BLVD., SUITE 210 7
ST. ROSE, LA 70087
PHONE (504) 468-2258
FAX (504) 464-1473

A PROFESSIONAL SERVICE ORGANIZATION
MEMBERS: AICPA • LPCA
EMAIL: stagni@stagni.com
INTERNET: <http://www.stagni.com>

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 accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the *methods of measurement and presentation* of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively *comprise the 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. 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 3, 2005



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

Statement of Net Assets - Governmental Activities

December 31, 2004

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,566,943
Prepaid expenses	3,258
Due from other governments	113,280
Total current assets	<u>1,683,481</u>

Noncurrent assets:

Capital assets, net of depreciation	32,096
TOTAL ASSETS	<u><u>1,715,577</u></u>

LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	44,633
Due to other governments	27,904
Total current liabilities	<u>72,537</u>

NET ASSETS

Invested in capital assets	32,096
Restricted for:	
IV-D Program	2,101
Unrestricted	1,608,843
TOTAL NET ASSETS	<u><u>\$ 1,643,040</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, 2004

FUNCTIONS/PROGRAMS	<u>Expenses</u>	<u>Charges for services</u>	<u>Program Revenue</u>	<u>Operating Grants</u>	<u>Net (Expense) Revenue</u>
Judicial activities:					
Total governmental activities	\$2,228,831	\$ 657,989	\$ 1,817,212	<u>1,817,212</u>	\$ 246,370
	<u>2,228,831</u>	<u>657,989</u>			<u>246,370</u>
GENERAL REVENUES					
Interest earned					11,646
TOTAL GENERAL REVENUES					<u>11,646</u>
CHANGE IN NET ASSETS					258,016
NET ASSETS:					
Beginning of year					<u>1,385,024</u>
End of year					<u>\$ 1,643,040</u>

See notes to financial statements.

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

Balance Sheet
Governmental Funds
December 31, 2004

	General	Assessment	Worthless Check Collection	IV-D Office	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 823,691	\$ 360,385	\$ 380,767	\$ 2,100	\$ 1,566,943
Prepaid expenses	3,258				3,258
Due from other governments	46,945	34,837		31,498	113,280
Due from other funds	(28,380)	30,857	1,116	(3,593)	-
TOTAL ASSETS	\$ 845,514	\$ 426,079	\$ 381,883	\$ 30,005	\$ 1,683,481
LIABILITIES					
Current Liabilities:					
Accounts payable and accrued liabilities	\$ 2,710	\$ 41,923			\$ 44,633
Due to other governments				\$ 27,904	27,904
TOTAL LIABILITIES	2,710	41,923		27,904	72,537
FUND BALANCES					
Reserved:					
IV-D				2,101	2,101
Unreserved - reported in:					
General Fund	842,804				842,804
Special Revenue Funds		384,156	\$ 381,883		766,039
TOTAL FUND BALANCES	842,804	384,156	381,883	2,101	1,610,944
TOTAL LIABILITIES AND FUND BALANCES	\$ 845,514	\$ 426,079	\$ 381,883	\$ 30,005	

Amounts reported for governmental activities in the Statement of Net Assets are different because:
Net capital assets used in governmental activities are not financial resources

Net assets of governmental activities	32,096
	\$1,643,040

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, 2004

	General	Assessment	Worthless Check Collection	IV-D Office	Total Governmental Funds
REVENUES					
Fines and fees	\$ 398,197	\$ 178,938	\$ 80,854	\$ 195,584	\$ 657,989
Intergovernmental	225,609				421,193
On-behalf payments received	1,396,019				1,396,019
Interest and miscellaneous	6,176	2,751	2,657	62	11,646
TOTAL REVENUES	<u>629,982</u>	<u>1,577,708</u>	<u>83,511</u>	<u>195,646</u>	<u>2,486,847</u>
EXPENDITURES					
Current					
General government - judicial	150,731	177,871	1,346	5,892	335,840
Personnel services	112,595	1,396,019			1,396,019
On-behalf payments	22,330			3,714	40,805
Insurance	14,892		18,475		14,892
Office operations	23,417				24,894
Court costs	19,246			1,477	19,246
Travel and conventions	28,169				28,169
Dues and subscriptions	6,200				6,200
Automobile leases	9,197				9,197
Professional services	5,683				5,683
Automobile expenses	928				928
Telephone	11,360			14,280	25,640
Uniforms	2,811				2,811
Rent					
Repair & maintenance					
Reimburse Lafourche Parish Council				169,966	169,966
Total current expenditures	<u>407,559</u>	<u>1,573,890</u>	<u>19,821</u>	<u>195,329</u>	<u>2,196,599</u>
Capital outlay	3,234				3,234
TOTAL EXPENDITURES	<u>410,793</u>	<u>1,573,890</u>	<u>19,821</u>	<u>195,329</u>	<u>2,199,833</u>
Net changes in fund balances	219,189	3,818	63,690	317	287,014
FUND BALANCES					
Beginning	623,615	380,338	318,193	1,784	1,323,930
Ending	<u>\$ 842,804</u>	<u>\$ 384,156</u>	<u>\$ 381,883</u>	<u>\$ 2,101</u>	<u>\$ 1,610,944</u>

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, 2004

Net change in fund balances - total governmental funds (fund financial statements) \$ 287,014

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	\$ 3,234	
Loss on the disposal of assets	(17,044)	
Depreciation expense	<u>(15,188)</u>	
		(28,998)

Change in net assets of governmental activities \$ 258,016

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, 2004

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 of the Seventeenth Judicial District 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, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. All of the District Attorney's 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. The District Attorney's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's 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 District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney 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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

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

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 of the District Attorney:

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 the District Attorney 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:

All the funds are further classified as major 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 non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting (continued)

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.

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

Cash includes demand deposits of the District Attorney. 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, 2004

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 \$1,000 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 3-5 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

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

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 nor can you get paid for them.

Each employee who has been employed for over six months with the District Attorney's Office shall be eligible for ten 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.

The district attorney's recognition and measurement criteria for compensated absences follows: [GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2004

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

G. **Compensated Absences (continued)**

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Vacation and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded

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, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (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 by the District Attorney based upon how its deposits were insured or secured with collateral at December 31, 2004. 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, 2004

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	\$ 1,566,943
Bank balance of deposits	1,589,390
Category 1 - Insured by FDIC	100,000
Category 3 - Uninsured and uncollateralized under GASB	1,489,390
Pledged securities under Louisiana law	1,788,820
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 to the District Attorney's Office. A reserve for uncollectible amounts is not considered necessary for these receivables.

FUND	FOR	FROM	AMOUNT
General	VOCA grant Oct-Dec	State of Louisiana	\$ 3,199
General	CAC	CAC of Lafourche	72
General	Fines and Fees Collected	Lafourche Parish Sheriff	8,294
General	Domestic Violence Grant	Lafourche Parish Sheriff	5,697
General	JAIBG Grant	Lafourche Parish Sheriff	26,308
General	Bond Proceeds	Lafourche Parish Sheriff	3,376
Assessment	Fines and Fees Collected	Lafourche Parish Sheriff	13,337
Assessment	Oct-Dec Reimb	Lafourche Parish Council	21,500
IV-D Office	Grant	State of Louisiana	<u>31,497</u>
		TOTAL	\$113,280

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2004

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/03	Additions	Retirements/ Adjustments	Balance 12/31/04
Automobiles	\$14,599			\$14,599
Furniture & Fixtures	180,784	\$ 3,234	\$(63,611)	120,407
Leasehold Improvements	3,771		(778)	2,993
Totals	\$199,154	\$ 3,234	\$(64,389)	\$137,999

Less accumulated depreciation:

Automobiles	\$1,460	\$2,920	-	\$4,380
Furniture & Fixtures	133,850	11,969	(46,839)	98,980
Leasehold Improvements	2,750	299	(506)	2,543
Totals	\$138,060	\$15,188	\$(47,345)	\$105,903
Capital assets, net	\$61,094			\$32,096

Depreciation expense charged for fiscal year ending December 31, 2004 was \$15,188.

During the current fiscal year, the District Attorney's office adopted a capitalization limit of \$1,000. Of the Retirements/Adjustments listed above, \$22,302 was adjusted from the capital asset inventory for assets under \$1,000 and \$42,087 was adjusted to delete all software from the capital asset listing.

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2004

Note 5 BUDGETS (CONTINUED)

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.

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

	Total Revenue	Total Expenditures
Actual – Page 12	\$1,577,708	\$1,573,890
On-Behalf Payments	1,396,019	1,396,019
Budget – Page 27	\$ 181,689	\$ 177,871

Note 6 EMPLOYEE BENEFITS

RETIREMENT

All individuals who work at the District Attorney's offices 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 employee portion of health care and life insurance benefits and the parish council pays the employer portion. There is no formal policy concerning retiree benefits, but the District Attorney will continue to pay the 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, 2004.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2004

Note 6 EMPLOYEE BENEFITS (Continued)

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.

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 by the District Attorney's Offices as revenues and expenditures. The amount recognized for the year ended December 31, 2004 was \$1,396,019.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds 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, 2004, the amount of the expenses paid or absorbed by these other agencies has not been determined.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2004

Note 8 OPERATING LEASES

The District Attorney of the Seventeenth Judicial District maintained operating leases for six automobiles. The lease term for each of these leases is for 36 months beginning on the date the lease is signed. Lease payments made for the six vehicles totaled \$28,169 for the year ending December 31, 2004. The monthly minimum lease rental for the six vehicles totaled \$2,619.

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	\$ 1,250 / claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,250 / claim
Criminal Proceedings	\$ 50,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim

The District Attorney's payment of the deductible is the only liability associated with his 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 the District Attorney's employees. However, the District Attorney does reimburse the Lafourche Parish Council for 42% of the employees portion of medical and life insurance premiums paid on behalf of the District Attorney's clerical staff and 100% of the District Attorney and Assistant District Attorney's medical and life insurance premiums. Settlements have not exceeded insurance coverage in any of the three proceeding years.

REQUIRED SUPPLEMENTARY INFORMATION

DESCRIPTION OF MAJOR 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 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, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 309,500	\$ 397,500	\$ 398,197	\$ 697
Intergovernmental	174,800	224,503	225,609	1,106
Interest and Miscellaneous	4,245	5,200	6,176	976
TOTAL REVENUES	488,545	627,203	629,982	2,779
EXPENDITURES				
Current:				
General government - judicial				
Personnel Services	133,267	152,094	150,731	1,363
Insurance	115,000	111,000	112,595	(1,595)
Office operations	21,956	20,311	22,330	(2,019)
Court Costs	19,000	15,000	14,892	108
Travel and conventions	27,854	23,156	23,417	(261)
Dues and subscriptions	20,200	19,200	19,246	(46)
Automobile leases	23,600	28,200	28,169	31
Professional Services	7,900	6,200	6,200	-
Automobile expenses	10,000	9,500	9,197	303
Telephone	5,068	5,768	5,683	85
Uniforms	2,000	1,000	928	72
Rent	9,320	10,672	11,360	(688)
Repair & maintenance	6,380	4,280	2,811	1,469
Total current expenditures	401,545	406,381	407,559	(946)
Capital outlay	9,800	4,468	3,234	1,234
TOTAL EXPENDITURES	411,345	410,849	410,793	288
Net change in fund balance	77,200	216,354	219,189	3,067
FUND BALANCES				
Beginning	619,344	623,615	623,615	-
Ending	\$ 696,544	\$ 839,969	\$ 842,804	\$ 3,067

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

Budget Comparison Schedule - Assessment Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and fees	\$ 190,000	\$ 180,000	\$ 178,938	\$ (1,062)
Interest	3,000	2,700	2,751	51
TOTAL REVENUES	<u>193,000</u>	<u>182,700</u>	<u>181,689</u>	<u>(1,011)</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel services	<u>234,200</u>	<u>176,700</u>	<u>177,871</u>	<u>(1,171)</u>
Total current expenditures	<u>234,200</u>	<u>176,700</u>	<u>177,871</u>	<u>(1,171)</u>
Net change in fund balance	<u>(41,200)</u>	<u>6,000</u>	<u>3,818</u>	<u>(2,182)</u>
FUND BALANCES				
Beginning	<u>370,891</u>	<u>380,338</u>	<u>380,338</u>	-
Ending	<u>\$ 329,691</u>	<u>\$ 386,338</u>	<u>\$ 384,156</u>	<u>\$ (2,182)</u>

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

Budget Comparison Schedule - Worthless Check Collection Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 58,000	\$ 80,000	\$ 80,854	\$ 854
Interest	2,600	2,600	2,657	57
TOTAL REVENUES	<u>60,600</u>	<u>82,600</u>	<u>83,511</u>	<u>911</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel Services	-	1,346	1,346	-
Office operations	34,600	15,773	18,475	(2,702)
Total current expenditures	34,600	17,119	19,821	(2,702)
Capital Outlay	20,000	2,750	-	2,750
TOTAL EXPENDITURES	<u>54,600</u>	<u>19,869</u>	<u>19,821</u>	<u>48</u>
Net changes in fund balances	6,000	62,731	63,690	959
FUND BALANCES				
Beginning	316,361	318,193	318,193	-
Ending	<u>\$ 322,361</u>	<u>\$ 380,924</u>	<u>\$ 381,883</u>	<u>\$ 959</u>

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

Budget Comparison Schedule - IV-D Office Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 194,775	\$ 195,700	\$ 195,584	\$ (116)
Interest	40	60	62	2
TOTAL REVENUES	<u>194,815</u>	<u>195,760</u>	<u>195,646</u>	<u>(114)</u>
EXPENDITURES				
Current:				
General government - judicial				
IV-D program:				
Personnel services	-	-	5,892	(5,892)
Insurance	7,461	3,714	3,714	-
Office operations	4,500	4,200	-	4,200
Telephone	3,360	3,080	-	3,080
Travel & seminar	1,000	1,478	1,477	1
Maintenance & Repair	4,280	4,295	-	4,295
Rent	14,280	14,280	14,280	-
Reimburse Lafourche Parish Council	157,394	164,400	169,966	(5,566)
Total current expenditures	192,275	195,447	195,329	118
Capital outlay	2,500	-	-	-
TOTAL EXPENDITURES	<u>194,775</u>	<u>195,447</u>	<u>195,329</u>	<u>118</u>
Net change in fund balances	40	313	317	4
FUND BALANCES				
Beginning	621	1,784	1,784	-
Ending	<u>\$ 661</u>	<u>\$ 2,097</u>	<u>\$ 2,101</u>	<u>\$ 4</u>

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 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, 2004, which collectively comprise the basic financial statements and have issued our report thereon dated February 3, 2005. 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.

207 LAFAYE AVENUE
THIBODAUX, LA 70301
PHONE (985) 447-7226
FAX (985) 446-3032

11 JAMES BLVD., SUITE 210
ST. ROSE, LA 70087
PHONE (504) 468-2258
FAX (504) 464-1473

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A PROFESSIONAL SERVICE ORGANIZATION
MEMBERS: AICPA • LPCA
EMAIL: stagni@stagni.com
INTERNET: <http://www.stagni.com>

Camille A. Morvant, II
District Attorney of the Seventecnth 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 Statue 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana
February 3, 2005



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2004

We have audited the 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, 2004, which collectively comprise the basic financial statements and have issued our report thereon dated February 3, 2005. 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, 2004 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
 For Major Programs**

Unqualified Qualified
 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



OTHER REQUIRED REPORTS

STATUS OF PRIOR AUDIT FINDINGS

The follow-up and corrective action taken on all prior audit findings is presented in this report.

CORRECTIVE ACTION PLAN

The corrective action plan for current year audit findings is presented in this report.

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

Status of Prior Audit Findings
For the Year Ended December 31, 2004

<u>Reference Number</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:
NONE

Section II - Internal Control and Compliance Material to Federal Awards:
NOT APPLICABLE

Section III - Management Letter:
NONE

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

Current Year Findings, Recommendations and Corrective Action Plan
For the Year Ended June 30, 2004

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II - Internal Control and Compliance Material to Federal Awards:

NOT APPLICABLE

Section III - Management Letter:

NONE