

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

ANNUAL FINANCIAL REPORT

***As of and for the year ended
December 31, 2000***



STAGNI & COMPANY, LLC

***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT***

Lafourche Parish, Louisiana

ANNUAL FINANCIAL REPORT

As of and for the year ended December 31, 2000

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***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

**FINANCIAL REPORT,
INTERNAL CONTROL AND COMPLIANCE REPORT**

As of and for the year ended December 31, 2000

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STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

Honorable Walter Naquin, Jr.
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited the accompanying basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2000, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana'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 generally accepted auditing standards 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana as of December 31, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information is the responsibility of the management of the District Attorney. This Required Supplementary Information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the basic financial statements taken as a whole.

District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2001 on our consideration of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. 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 of the District Attorney of the Seventeenth Judicial, Lafourche Parish, Louisiana. This additional information is the responsibility of the management of the District Attorney. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Stagni & Company

Thibodaux, Louisiana
January 17, 2001



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

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL
DISTRICT, LAFOURCHE PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000***

Our discussion and analysis of District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2000.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34 *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A. However, because this is the first year of implementing the new reporting model, certain necessary comparative information of the previous year was not prepared. Considering the financial resources necessary to prepare this information for the prior year and that the GASB Statement No. 34 permits the omission of the comparative information in the first year of adoption of the new reporting model, the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana has elected to exclude the information in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

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

As a result of this year's operations, the District Attorney's net assets increased by \$217,094. The net assets of the governmental activities resulted in an ending net assets of \$1,142,959, or an increase in excess of 23%.

Total spending for all judicial activities was \$1,451,347 for the year, which was \$201,045 less than the fines and costs charged, and the grants and contributions received for these activities - \$1,652,392.

The interest earned on checking accounts and investments in certificates of deposits was \$16,024 for the year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8 and 9) provide information about the activities of the District Attorney as a whole and present a longer-term view of the District Attorney's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL
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MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000***

short term as well as what remains for future spending. Fund financial statements also report the District Attorney's operations in more detail than the government-wide statements by providing information about the District Attorney's most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding 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.

***Reporting the District Attorney as a Whole
The Statement of Net Assets and the Statement of Activities***

Our analysis of the District Attorney as a whole begins on page 8. One of the most important questions asked about the District Attorney's finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets—the difference between assets and liabilities—as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the District Attorney.

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

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MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000***

***Reporting the District Attorney's Most Significant Funds
Fund Financial Statements***

Our analysis of the District Attorney's major funds begins on page 10. The fund financial statements provide detailed information about the most significant funds—not the District Attorney as a whole. Some funds are required to be established by State laws. However, the District Attorney establishes other funds to help it control and manage money for particular purposes (like the Worthless Check and Child Support Incentive Funds) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like the Assessment, Bond Forfeiture, and IV-D Office Funds).

The District Attorney uses only the governmental type of fund with the following accounting approach. Most of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's 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 the District Attorney's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

THE DISTRICT ATTORNEY AS A WHOLE

Governmental Activities

As stated previously, the District Attorney's net assets increased by \$217,094 as a result of this year's operations. The net assets of the governmental activities resulted in an ending net assets of \$1,142,959, or an increase in excess of 23%. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the increase this year because there were little capital asset purchases. The balance in net assets represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities, we would have \$1,142,959 left.

The District Attorney's total revenues for the year in governmental activities were \$1,652,392 (1,322,794 in charges for services and \$329,598 in operating and grant

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MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000***

contributions). The total cost of all judicial programs and services was \$1,451,347 with no new programs added this year.

THE DISTRICT ATTORNEY'S FUNDS

As we noted earlier, the District Attorney uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the District Attorney is being accountable for the resources provided to it but may also give you more insight into the overall financial health.

As the District Attorney completed the year, its governmental funds (as presented in the balance sheet on page 10) reported a combined fund balance of \$1,090,585. This reflects an increase of \$224,389 from last year.

CAPITAL ASSETS

At the end of the year, the District Attorney had \$166,748 invested in capital assets, including office equipment, office furniture, law books, and vehicles.

This year there was \$30,140 of additions and \$38,179 of disposals, reflecting a net reduction of \$8,039 in capital assets. More detailed information about the District Attorney's capital assets is presented in Note 3 to the financial statements.

DEBT

At year-end, the District Attorney had no debt outstanding.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District Attorney considered many factors when setting the fiscal year rates, and fees that would be charged. One of those factors is the new laws and regulations.

Historically, the office staff and costs remain stable and should continue to do so. The Lafourche Parish Council in their current operating budget absorbs some capital asset purchases and other operating expenses. If these estimates remain consistent, the District Attorney's General Fund balance is expected to increase modestly by the close of 2001.

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL
DISTRICT, LAFOURCHE PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000***

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 the Honorable Walter Naquin, Jr., District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, 406 West Third Street, Thibodaux, LA 70301.

BASIC FINANCIAL STATEMENTS

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

Statement of Net Assets

December 31, 2000

**Governmental
Activities**

ASSETS

Cash and cash equivalents	\$ 1,060,663
Grant Receivables	28,821
Due from other governments	22,783
Internal balances	7,139
Capital assets, net of depreciation	52,374
 Total assets	 <u>1,171,780</u>

LIABILITIES

Accounts payable and accrued expenses	21,682
Internal balances	7,139
Total liabilities	<u>28,821</u>

NET ASSETS

Invested in capital assets	52,374
Restricted for:	
IV-D Program	425
Victims assistance program	5,718
Unrestricted (deficit)	1,084,442
Total net assets	<u>\$ 1,142,959</u>

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

Statement of Activities

For the Year Ended December 31, 2000

FUNCTIONS / PROGRAMS	Program Revenues		Net (Expense) Revenue
	Charges for Services	Operating Grants and Contributions	
Governmental activities:	Expenses		
General government - Judicial	\$ 1,451,347	\$ 329,598	\$ 201,045
Total governmental activities:			201,045
General revenues:			
Unrestricted investment earnings			16,024
Miscellaneous			25
Total general revenues			16,049
Change in net assets			217,094
Net assets - beginning			925,865
Net assets - ending			\$ 1,142,959

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Balance Sheet - Governmental Funds

December 31, 2000

	General	Assessment	Worthless Check Collection	Child Support Incentive	Bond Forfeiture	IV-D Office	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and Cash Equivalents	\$223,593	\$293,277	\$ 215,888	\$121,127	\$111,032	\$ 425	\$95,321	\$1,060,663
Grant Receivable						28,821		28,821
Due from Lafourche Parish Sheriff	8,996	13,787						22,783
Due from Other Funds	1,031	3,728			2,380			7,139
TOTAL ASSETS	\$233,620	\$310,792	\$215,888	\$121,127	\$113,412	\$29,246	\$95,321	\$1,119,406

LIABILITIES, EQUITY, AND

OTHER CREDITS

Liabilities:

Due to Lafourche Parish Council
Due to Other Funds
Total liabilities

\$ 21,682
7,139
28,821

Equity and other credits:

Fund Balance:

Designated for:

IV-D program
Victims assistance program
Unreserved - undesignated
Total equity and other credits

425
\$ 5,718
89,603
95,321

**TOTAL LIABILITIES, EQUITY, AND
OTHER CREDITS**

\$29,246
\$95,321

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

52,374

Net assets of governmental activities

\$1,142,959

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, 2000

	General	Assessment	Worthless Check Collection	Child Support Incentive	Bond Forfeiture	IV-D Office	Other Governmental Funds	Total Governmental Funds
REVENUES								
Commissions and fees	\$ 110,819	\$ 190,934	\$ 76,848		\$ 39,098	\$ 175,887	\$ 34,700	\$ 452,399
Grant income	125,000						28,711	329,598
On-Behalf Salaries & Benefits Received		870,395						870,395
Interest	2,655	4,441	3,202	\$ 2,316	1,806	94	1,510	16,024
Miscellaneous	25							25
Total Revenues	<u>238,499</u>	<u>1,065,770</u>	<u>80,050</u>	<u>2,316</u>	<u>40,904</u>	<u>175,981</u>	<u>64,921</u>	<u>1,668,441</u>
EXPENDITURES								
Current:								
General government - judicial								
Personnel services		104,508		24,174			35,401	164,083
On-Behalf Salaries & Benefits Paid		870,395			6,719		1,200	870,395
Office operations	49,041	75	9,000	75				66,110
Travel and conventions	32,733							32,733
Dues and subscriptions	15,534							15,534
Automobile leases	24,355							24,355
Insurance	84,705	2,319						87,024
IV-D program expenditures						175,887		175,887
Debt service	1,256							1,256
Capital outlay	6,675							6,675
Total expenditures	<u>214,299</u>	<u>977,297</u>	<u>9,000</u>	<u>24,249</u>	<u>6,719</u>	<u>175,887</u>	<u>36,601</u>	<u>1,444,052</u>
Excess (deficiency) of revenues over expenditures	<u>24,200</u>	<u>88,473</u>	<u>71,050</u>	<u>(21,933)</u>	<u>34,185</u>	<u>94</u>	<u>28,320</u>	<u>224,389</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	15,000							15,000
Operating transfers out					(15,000)			(15,000)
Total other financing sources (uses)	<u>15,000</u>				<u>(15,000)</u>			
Net changes in fund balances	<u>39,200</u>	<u>88,473</u>	<u>71,050</u>	<u>(21,933)</u>	<u>19,185</u>	<u>94</u>	<u>28,320</u>	<u>224,389</u>
Fund balances - beginning	194,420	222,319	144,838	100,600	94,227	331	109,461	866,196
Residual equity transfer in (out)				42,460			(42,460)	-
Fund balances - ending	<u>\$233,620</u>	<u>\$310,792</u>	<u>\$215,888</u>	<u>\$121,127</u>	<u>\$113,412</u>	<u>\$425</u>	<u>\$95,321</u>	<u>\$1,090,585</u>

**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, 2000

Net change in fund balances - total governmental funds	\$ 224,389
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Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$6,675) exceeded depreciation (\$11,783) in the current period.	(5,108)
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Loss on the disposal of fixed assets	<u>(2,187)</u>
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Change in net assets of governmental activities	<u><u>\$ 217,094</u></u>
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***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

Notes to the Financial Statements

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

The financial statements of the District Attorney of the Seventeenth Judicial District (District Attorney), Lafourche Parish, Louisiana 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 of 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. Since, The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana is an independently elected official, is legally separate and fiscally independent, the District Attorney of the Seventeenth Judicial District is a separate governmental reporting entity. There are unrecorded financial transactions between the Lafourche Parish Council (the Council) and the District Attorney where the Council provides office space and certain other operating expenditures for the District Attorney.

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

- Financial benefit or burden
- Appointment of a voting majority

**DISTRICT ATTORNEY OF THE SEVENTEENTH
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Notes to the Financial Statements (Continued)

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

A. Reporting Entity, (Continued)

- Imposition of will
- Fiscally dependent

The above identified 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.

The District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, includes all funds and activities, that are within the oversight responsibility of the District Attorney. Other local governmental units over which the District Attorney exercises no oversight responsibility are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the parish District Attorney.

B. Fund Accounting

The accounts of the District Attorney are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The funds that the District Attorney uses are 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.

**DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

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

B. Fund Accounting (Continued)

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to 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 grant amounts received to be used for specific purposes that deal with the prosecution.

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.

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

**DISTRICT ATTORNEY OF THE SEVENTEENTH
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Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

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

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.

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

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

**DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

Special Revenue Funds: (Continued)

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

C. Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Assets and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

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

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual

**DISTRICT ATTORNEY OF THE SEVENTEENTH
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Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

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

C. Measurement Focus and Basis of Accounting (Continued)

Fund Financial Statements (Continued)

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. Expenditures are 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.

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

D. Budgets

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

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

**DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

D. Budgets, (Continued)

	Total Revenue	Total Expenditures
Actual – Page 11	\$1,065,770	\$977,297
On-Behalf Payments	870,395	870,395
Budget – Page 29	\$ 195,375	\$ 106,902

Encumbrances represent commitments related to unperformed contracts for goods or services. The District Attorney's office does not use an encumbrance system.

E. Cash and Cash Equivalents

Cash and cash equivalents include demand deposits of the District Attorney of the Seventeenth Judicial District. Under state law the District Attorney of the Seventeenth Judicial District 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.

F. Short-Term Interfund Receivables/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 balance sheet.

In the process of aggregating data for the statement of net assets and the statement of activities some amounts reported as Interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on the assets and liabilities within the governmental activities column.

G. Receivables

The receivable amounts are made up of fines and fees collected by other governments to be remitted to the District Attorney's Office and amounts

**DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

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

G. Receivables (Continued)

due on reimbursement grants. No reserve for uncollectables is considered necessary for these receivables.

H. Capital Assets

Capital assets are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded as their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

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

I. Compensated Absences

The District Attorney has an informal policy for vacation and sick leave. Present clerical employees are allowed 10 days of vacation each year and 10 days of sick leave each year. Vacation and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded.

J. On-Behalf Payments and Expenses

A portion of the salaries of the District Attorney and the assistant District Attorneys are paid by the state and the Lafourche Parish Council. The salaries of the office staff are paid by the Lafourche Parish Council 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 their base salary (currently \$50,000 and \$30,000,

***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

Notes to the Financial Statements (Continued)

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

J. On-Behalf Payments and Expenses (Continued)

respectively). If the District Attorney's Office wishes to pay salaries greater than the amount of the salary supplements from the state, the additional amounts are paid out of the parish council's payroll accounts or the District Attorney's Office payroll account. The Lafourche Parish Council provides the office staff with their base salary and if the District Attorney wishes to pay salaries greater than that amount, the additional amounts are paid of the District Attorney's payroll account.

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, 2000 was \$870,935.

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

***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

Notes to the Financial Statements (Continued)

Note 2

CASH AND CASH EQUIVALENTS

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.

Under the provision of GASB, pledged securities, which are not in the name of the governmental unit, are considered uncollateralized.

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

Cash and cash equivalents - carrying amount	\$ 1,060,663
Bank balance of deposits	1,066,322
Portion insured by FDIC/FSLIC	103,800
Balance unsecured and uncollateralized under GASB provision	962,522
Pledged securities under Louisiana law	1,134,548
Amount unsecured under Louisiana law	\$ 0

**DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana**

Notes to the Financial Statements (Continued)

Note 3 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/99	Additions	Retirements/ Adjustments	Balance 12/31/00
Automobiles	\$ 32,961	\$ 12,140	\$(32,961)	\$ 12,140
Furniture & Fixtures	137,622	18,000	(5,218)	150,404
Leasehold Improvements	4,204	0	0	4,204
Totals	\$ 174,787	\$ 30,140	\$ (38,179)	\$ 166,748

Less accumulated depreciation:

Automobiles	\$ 13,274	\$ 1,214	\$(13,274)	\$ 1,214
Furniture & Fixtures	106,459	10,148	(5,218)	111,389
Leasehold Improvements	1,350	421	0	1,771
Totals	\$ 121,083	\$ 11,783	\$ (18,492)	\$ 114,374
Capital assets, net	\$ 53,704	\$ 18,357	\$ (19,687)	\$52,374

**Note 4 POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE
BENEFITS**

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 \$3,790 in post-retirement benefits for health insurance on behalf of one retiree at December 31, 2000.

Note 5 LITIGATION AND CLAIMS

At December 31, 2000, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

Notes to the Financial Statements (Continued)

Note 6 PENSION PLANS

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. All individuals at the District Attorney's office are compensated by others who disclose the required retirement plan information in their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

***Note 7 EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE FINANCIAL STATEMENTS***

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, 2000, 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 (Continued)

Note 8 EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED

Individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2000 as described below:

Fund	Budget	Actual	Unfavorable Variance
Special Revenue Funds Assessment Fund	\$ 102,600	\$ 106,902	\$ (4,302)
Child Support Incentive	\$ 24,174	\$ 24,249	\$ (75)
IV-D Office	\$ 161,000	\$ 175,887	\$ (14,887)

Note 9 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.

***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

Notes to the Financial Statements (Continued)

Note 10 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 \$24,355 for the year ending December 31, 2000. The monthly minimum lease rental for the six vehicles totaled \$2,135.

Note 11 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.

***DISTRICT ATTORNEY OF THE SEVENTEENTH
JUDICIAL DISTRICT
Lafourche Parish, Louisiana***

Notes to the Financial Statements (Continued)

Note 11 RISK MANAGEMENT (continued)

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 50% of 95% 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.

Note 12 LONG TERM DEBT

The District Attorney entered into a promissory note for the purchase of a car during the fiscal year ending December 31, 1997. The interest on the noted is simple interest assessed on a variable rate basis at the rate per annum equal to 2% over the index, resulting in an initial rate of 4.25% per annum with monthly installments of \$428. The note matures March 2000. The issuer holds as collateral security for repayment of the note one of the District Attorney's deposit accounts in general fund. The issuer drafts the monthly installments from this deposit account; the deposit account balance at December 31, 2000 was \$0.

The following is a summary of changes in the long-term obligations of the District Attorney for the year ending December 31, 2000:

	PAYABLE 12/21/99	INCURRED	RETIRED	PAYABLE 12/31/00
Note Payable	\$1,280	\$ 0	\$1,280	\$0

***REQUIRED SUPPLEMENTARY
INFORMATION***

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

For the year ended December 31, 2000

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Commissions and fees	\$ 104,000	\$ 104,000	\$ 110,819	\$ 6,819
Grant from the Parish	-	125,000	125,000	-
Interest	2,000	2,000	2,655	655
Miscellaneous	-	-	25	25
Total Revenues	<u>106,000</u>	<u>231,000</u>	<u>238,499</u>	<u>7,499</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	46,700	50,200	49,041	1,159
Travel and conventions	24,500	31,200	32,733	(1,533)
Dues and subscriptions	14,500	14,500	15,534	(1,034)
Automobile leases	30,000	30,000	24,355	5,645
Insurance	67,000	81,000	84,705	(3,705)
Total current expenditures	<u>182,700</u>	<u>206,900</u>	<u>206,368</u>	<u>532</u>
Capital outlay	5,000	8,000	6,675	1,325
Debt Service	-	-	1,256	(1,256)
Total expenditures	<u>187,700</u>	<u>214,900</u>	<u>214,299</u>	<u>601</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(81,700)</u>	<u>16,100</u>	<u>24,200</u>	<u>6,898</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	15,000	15,000	-
Total other financing sources (uses)	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(81,700)	31,100	39,200	6,898
Fund balances - beginning	182,500	182,500	194,420	11,920
Fund balances - end	<u>\$ 100,800</u>	<u>\$ 213,600</u>	<u>\$ 233,620</u>	<u>\$ 18,818</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Assessment Fund

For the year ended December 31, 2000

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Commissions and fees	\$ 196,000	\$ 196,000	\$ 190,934	\$ (5,066)
Interest	3,000	3,000	4,441	1,441
Total Revenues	<u>199,000</u>	<u>199,000</u>	<u>195,375</u>	<u>(3,625)</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel services	99,600	99,600	104,508	(4,908)
Office operations	-	-	75	(75)
Insurance	3,000	3,000	2,319	681
Total expenditures	<u>102,600</u>	<u>102,600</u>	<u>106,902</u>	<u>(4,302)</u>
Net change in fund balance	<u>96,400</u>	<u>96,400</u>	<u>88,473</u>	<u>(7,927)</u>
Fund balances - beginning	197,700	197,700	222,319	24,619
Fund balances - end	<u>\$ 294,100</u>	<u>\$ 294,100</u>	<u>\$ 310,792</u>	<u>\$ 16,692</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Worthless Check Collection Fund

For the year ended December 31, 2000

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Commissions and fees	\$ 82,000	\$ 82,000	\$ 76,848	\$ (5,152)
Interest	2,000	2,000	3,202	1,202
Total Revenues	<u>84,000</u>	<u>84,000</u>	<u>80,050</u>	<u>(3,950)</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	11,000	11,000	9,000	2,000
Total expenditures	<u>11,000</u>	<u>11,000</u>	<u>9,000</u>	<u>2,000</u>
Net changes in fund balance	<u>73,000</u>	<u>73,000</u>	<u>71,050</u>	<u>(1,950)</u>
Fund balances - beginning	145,000	145,000	144,838	(162)
Fund balances - end	<u>\$ 218,000</u>	<u>\$ 218,000</u>	<u>\$ 215,888</u>	<u>\$ (2,112)</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Child Support Incentive Fund

For the year ended December 31, 2000

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Interest	\$ 1,500	\$ 1,500	\$ 2,316	\$ 816
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>2,316</u>	<u>816</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel services	24,174	24,174	24,174	-
Office operations	-	-	75	(75)
Total expenditures	<u>24,174</u>	<u>24,174</u>	<u>24,249</u>	<u>(75)</u>
Net change in fund balance	<u>(22,674)</u>	<u>(22,674)</u>	<u>(21,933)</u>	<u>741</u>
Fund balances - beginning	100,600	100,600	100,600	-
Residual equity transfer in	42,460	42,460	42,460	-
Fund balances - end	<u>\$ 120,386</u>	<u>\$ 120,386</u>	<u>\$ 121,127</u>	<u>\$ 741</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Bond Forfeiture Fund

For the year ended December 31, 2000

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Commissions and fees	\$ 40,200	\$ 40,200	\$ 39,098	\$ (1,102)
Interest	1,300	1,300	1,806	506
Total Revenues	<u>41,500</u>	<u>41,500</u>	<u>40,904</u>	<u>(596)</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	6,720	6,720	6,719	1
Total expenditures	<u>6,720</u>	<u>6,720</u>	<u>6,719</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>34,780</u>	<u>34,780</u>	<u>34,185</u>	<u>(595)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	(15,000)	(15,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balance	34,780	19,780	19,185	(595)
Fund balances - beginning	91,000	91,000	94,227	3,227
Fund balances - end	<u>\$ 125,780</u>	<u>\$ 110,780</u>	<u>\$ 113,412</u>	<u>\$ 2,632</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual IV-D Office Fund

For the year ended December 31, 2000

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Grants	\$ 161,000	\$ 161,000	\$ 175,887	\$ 14,887
Interest	85	85	94	9
Total Revenues	<u>161,085</u>	<u>161,085</u>	<u>175,981</u>	<u>14,896</u>
EXPENDITURES				
Current:				
General government - judicial				
IV-D program expenditures	161,000	161,000	175,887	(14,887)
Total expenditures	<u>161,000</u>	<u>161,000</u>	<u>175,887</u>	<u>(14,887)</u>
Net change in fund balance	85	85	94	9
Fund balances - beginning	331	331	331	-
Fund balances - end	<u>\$ 416</u>	<u>\$ 416</u>	<u>\$ 425</u>	<u>\$ 9</u>

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

Combining Balance Sheet - Nonmajor Governmental Funds

December 31, 2000

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Intervention Fund	Asset Forfeiture Fund	Victims Assistance Fund	
<u>ASSETS</u>				
Cash and Cash Equivalents	<u>\$58,615</u>	<u>\$30,988</u>	<u>\$5,718</u>	<u>\$95,321</u>
TOTAL ASSETS	<u>\$58,615</u>	<u>\$30,988</u>	<u>\$5,718</u>	<u>\$95,321</u>
<u>EQUITY, AND OTHER CREDITS</u>				
Equity and other credits:				
Fund Balance:				
Designated for:				
Victims assistance program			\$ 5,718	\$ 5,718
Unreserved - undesignated	<u>\$58,615</u>	<u>\$30,988</u>		<u>89,603</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$58,615</u>	<u>\$30,988</u>	<u>\$ 5,718</u>	<u>\$95,321</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT LAFOURCHE PARISH, LOUISIANA

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

For the year ended December 31, 2000

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Intervention Fund	Asset Forfeiture Fund	FINS Fund	Victims Assistance Fund	
REVENUES					
Commissions and fees	\$34,700				\$34,700
Grants		\$3,711		\$25,000	28,711
Interest	857	526		127	1,510
Total Revenues	35,557	4,237	-	25,127	64,921
EXPENDITURES					
Current:					
General government - judicial					
Personnel services	10,047			25,354	35,401
Office operations		1,200			1,200
Total Current Expenditures	10,047	1,200	-	25,354	36,601
Excess (Deficiency) of Revenues Over Expenditures	25,510	3,037	-	(227)	28,320
FUND BALANCES					
Beginning of year	33,105	27,951	\$ 42,460	5,945	109,461
Residual Equity Transfer			(42,460)		(42,460)
End of year	\$58,615	\$30,988	\$ -	\$ 5,718	\$95,321

***INTERNAL CONTROL
AND
COMPLIANCE REPORTS***



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 Walter Naquin, Jr.
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited the basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2000, and have issued our report thereon dated January 17, 2001. We conducted our audit in accordance with generally accepted auditing standards 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, Lafourche Parish Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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, Lafourche Parish Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in

Honorable Walter Naquin, Jr.
District Attorney of the Seventeenth Judicial District
Lafourche Parish Louisiana
Page 2

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

Stagni & Company

Thibodaux, Louisiana
January 17, 2001

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT,
LAFOURCHE PARISH, LOUISIANA**
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2000

We have audited the basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2000, and have issued our report thereon dated January 17, 2001. We conducted our audit in accordance with generally accepted auditing standards 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, 2000 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 their 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
NOT APPLICABLE**

**Section III Federal Award Findings and Questioned Costs
NOT APPLICABLE**

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

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 2000

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NONE	
SECTION III - MANAGEMENT LETTER	
NONE	

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

Management's Corrective Action Plan
For the Year Ended December 31, 2000

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
NONE NECESSARY	
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
NOT APPLICABLE	
SECTION III - MANAGEMENT LETTER	
NONE NECESSARY	