

**DISTRICT ATTORNEY
THIRTY-FIFTH JUDICIAL DISTRICT
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.

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ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

JOHN S. ROZIER, IV, CPA
M. DALE HARRINGTON, CPA
MARK S. MCKAY, CPA
LEE W. WILLIS, CPA
STEVEN E. KIMBALL, CPA

MAILING ADDRESS
POST OFFICE BOX 12178
ALEXANDRIA, LOUISIANA 71315-2178
TELEPHONE (318) 442-1608
TELECOPIER (318) 487-2027

May 22, 2005

Independent Accountants' Report

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have reviewed the accompanying basic financial statements of the governmental activities and each major fund of the District Attorney's Office for the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2004, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the District Attorney's Office.

A review consists principally of inquiries of personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principals.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The management's discussion and analysis and budgetary comparison information listed in the accompanying table of contents are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplemental information, without audit our review. Accordingly, we do not express any opinion or any other form of assurance on the supplementary information.

-Members-

American Institute of Certified Public Accountants - Society of Louisiana CPAs

*District Attorney
Thirty-Fifth Judicial District
May 22, 2005
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In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated May 22, 2005, on the results of our agreed-upon procedures.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2004

This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2004, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

A comparative analysis of the government-wide Statement of Net Assets is presented as follows:

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2004***

	For the Year Ended December 31,	
	2004	2003
<u>Assets:</u>		
Cash	\$ 137,440	\$ 83,966
Receivables	36,075	33,731
Depreciable capital assets, net	8,770	11,217
Total Assets	182,285	128,914
<u>Liabilities:</u>		
Accounts Payable	6,569	6,788
Deferred Revenue	32,802	32,382
Total Liabilities	39,371	39,170
<u>Net Assets:</u>		
Unrestricted	134,144	78,527
Invested in Capital Assets	8,770	11,217
Total Net Assets	\$ 142,914	\$ 89,744

As the presentation appearing above demonstrates, with the exception of \$8,770, the Office's net assets are unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended December 31,	
	2004	2003
<u>Revenues:</u>		
Program Revenue:		
Fines & Forfeitures	\$ 78,093	\$ 46,685
Fees	46,362	34,238
Operating Grants	204,428	206,628
General Revenue:		
Other	9,249	10,942
Total Revenue	338,132	298,493
<u>Program Expenses:</u>		
General Government - Judicial	284,962	240,094
Change in Net Assets	53,170	58,399
Net Assets Beginning	89,744	31,345
Net Assets Ending	\$ 142,914	\$ 89,744

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2004

As the accompanying presentation demonstrates, favorable financial trends have continued. Excess program and general revenue has resulted in an increase in the Office's net assets of \$53,170. This increase represents an improvement of 59.3%.

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

For the year ended December 31, 2004, differences between the government-wide presentation and the fund financial statements were limited to reporting a vehicle and related depreciation in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund and each special revenue fund to have a budget. For the year ended December 31, 2004, it was not necessary to amend the original budget and all of the variances were within parameters permitted by state law.

CAPITAL ASSET ADMINISTRATION

For the year ended December, 31, 2004, capital assets consisted solely of an automobile utilized by prosecutors. The remaining major components of equipment used by the Office have been acquired through rental arrangements.

DEBT ADMINISTRATION

For the year ended December 31, 2004, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Net Assets
December 31, 2004

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 137,440
Receivables	36,075
Depreciable capital assets, net	<u>8,770</u>
Total assets	<u>182,285</u>
 <u>LIABILITIES</u>	
Accounts payable	6,569
Deferred Revenue	<u>32,802</u>
Total liabilities	<u>39,371</u>
 <u>NET ASSETS</u>	
Unrestricted	134,144
Invested in Capital Assets	<u>8,770</u>
Total net assets (deficit)	<u>\$ 142,914</u>

See accompanying notes and accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Activities
Year Ended December 31, 2004

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 115,248
Auto Expense	15,056
Dues & Publications	12,230
Insurance	33,999
Legal & Professional	41,292
Office Expense	38,410
Travel & Conferences	6,435
Utilities & Telephone	20,926
Other	1,366
Total Expenses	<u>284,962</u>
Program Revenues:	
Charges for Services	
Fines & Forfeitures	78,093
Fees	46,362
Operating Grants and Contributions	
Federal	179,428
State	25,000
Total Program Revenues	<u>328,883</u>
Net Expenses - Governmental Activities	<u>43,921</u>
General Revenues:	
Other	9,249
Total General Revenues	<u>9,249</u>
Change in Net Assets	53,170
Net Assets - Beginning	<u>89,744</u>
Net Assets - Ending	<u>\$ 142,914</u>

See accompanying notes and accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Balance Sheet
Governmental Funds
December 31, 2004

	General	Title IV-D	Victim Assistance	Gun Violence	Pre Trial Intervention	Other Governmental Funds	Total Governmental Funds
Assets							
Cash	\$ 72,060	\$ -	\$ -	\$ 372	\$ 63,780	\$ 1,228	\$ 137,440
Receivables	7,404	28,671	-	-	-	-	36,075
Interfund Receivables	28,671	-	-	32,010	-	-	60,681
Total Assets	\$ 108,135	\$ 28,671	\$ -	\$ 32,382	\$ 63,780	\$ 1,228	\$ 234,196
Liabilities and Fund Balance							
Liabilities							
Accounts Payable	\$ 6,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,569
Interfund Payables	32,010	28,671	-	-	-	-	60,681
Deferred Revenue	-	-	-	32,382	-	420	32,802
Total Liabilities	38,579	28,671	-	32,382	-	420	100,052
Fund Balance							
Unreserved							
General Fund	69,556	-	-	-	-	-	69,556
Special Revenue Funds	-	-	-	-	63,780	808	64,588
Total Fund Balances	69,556	-	-	-	63,780	808	134,144
Total Liabilities and Fund Balance	\$ 108,135	\$ 28,671	\$ -	\$ 32,382	\$ 63,780	\$ 1,228	\$ 234,196

Total Fund Balances - Governmental Funds	\$ 134,144
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.	8,770
Net Assets of Governmental Activities	\$ 142,914

See accompanying notes and accountants report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2004

	General	Title IV-D	Victim Assistance	Gun Violence	Pre Trial Intervention	Other Governmental Funds	Total Governmental Funds
Revenues:							
Fines & Forfeitures	\$ 78,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,093
Fees	13,432	-	-	-	32,930	-	46,362
Intergovernmental							
Federal Funds	-	179,428	-	-	-	-	179,428
State Funds	-	-	25,000	-	-	-	25,000
Other	9,249	-	-	-	-	-	9,249
Total revenues	100,774	179,428	25,000	-	32,930	-	338,132
Expenditures:							
General Government - Judicial							
Payroll & Related Benefits	90,248	-	25,000	-	-	-	115,248
Auto Expense	12,609	-	-	-	-	-	12,609
Dues & Publications	12,230	-	-	-	-	-	12,230
Insurance	33,999	-	-	-	-	-	33,999
Legal & Professional	41,292	-	-	-	-	-	41,292
Office Expense	38,410	-	-	-	-	-	38,410
Travel & Conferences	6,435	-	-	-	-	-	6,435
Utilities & Telephone	20,926	-	-	-	-	-	20,926
Other	252	-	-	-	-	1,114	1,366
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	256,401	-	25,000	-	-	1,114	282,515
Excess (deficiency) of revenues over expenditures	(155,627)	179,428	-	-	32,930	(1,114)	55,617
Other sources (uses)							
Operating Transfers In	179,428	-	-	-	-	-	179,428
Operating Transfers Out	-	(179,428)	-	-	-	-	(179,428)
Net Change in Fund Balances	23,801	-	-	-	32,930	(1,114)	55,617
Fund balance - beginning of year	45,755	-	-	-	30,850	1,922	78,527
Fund balance - end of year	\$ 69,556	\$ -	\$ -	\$ -	\$ 63,780	\$ 808	\$ 134,144

Net change in fund balances of Governmental Funds	\$ 55,617
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 estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(2,448)
Change in net assets of governmental activities	\$ 53,169

See accompanying notes and accountants report.

DISTRICT ATTORNEY'S OFFICE
THRITY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal advisor to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions domiciled within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

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

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

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

Based on the previous criteria, the District Attorney's Office is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- **General Fund** – This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- **Title IV-D** – This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.
- **Victim Assistance** – This fund is used to account for resources provided by the State for the compensation of the Office's victim assistance coordinator.
- **Pre Trial Intervention** - This fund is used to account for fees assessed from participants in the Office's pre trial intervention program.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt is reported as an other financing source and repayment of long-term debt is reported as an expenditure.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets presents revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of five years is typically used.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2004

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Internal Balances

Internal balances arise from transactions between funds. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

DEFERRED REVENUES

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenue are reported as deferred revenues. These amounts remain in deferred revenues until revenue recognition criteria are met or the funds are returned to the source.

NOTE 2 - CASH

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

At December 31, 2004, the District Attorney's Office has \$138,872 in deposits (collected bank balance). These deposits are secured by \$100,372 in FDIC insurance coverage and pledged securities with a market value of \$62,174.

NOTE 3 - RECEIVABLES

At December 31, 2004, consisted entirely of amounts due from governmental sources, which are described as follows:

	Fines & Forfeitures	Federal Funds	Total
Grant Parish Sheriff's Office	\$ 7,404	\$ ---	\$ 7,404
State of Louisiana - Title IVD Funds	---	28,671	28,671
Total	\$ 7,404	\$ 28,671	\$ 36,075

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2004

NOTE 4 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Capital Assets Being Depreciated:</u>				
Automobiles	\$ 12,237	\$ ---	\$ ---	\$ 12,237
Less Accumulated Depreciation	1,020	2,448	---	3,468
Total Net of Depreciation	\$ 11,217	\$ 2,448	\$ ---	\$ 8,769

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Details related to interfund balances are presented as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 28,671	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.
Gun Violence	General	32,010	To account for the general fund's obligation to return funds held on behalf of the gun violence prosecution program.
Total		\$ 60,681	

Details related to interfund transfers are presented as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 179,428	Reimburse general fund for child support enforcement expenditures.

NOTE 6 – DEFERRED REVENUE

The Office has received certain funds, which do not meet criteria for revenue recognition at December 31, 2004. Components of deferred revenue are presented as follows:

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

Funds have been received for the prosecution of gun violence. However, the Office has not filled staff positions necessary to earn the funds that were received. Since activities necessary to earn these funds have not been completed, revenue recognition has been deferred.	\$ 32,382
<u>Miscellaneous deferred revenues</u>	<u>420</u>
<u>Total</u>	<u>\$ 32,802</u>

NOTE 7 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 8 - GRANT COMPLIANCE CONTINGENCIES

During a prior administration, the District Attorney's Office was awarded a grant in the amount of \$108,000 by the U.S. Department of Justice. The purpose of the award is to fund a community gun violence prosecution program. Special conditions associated with the award are described as follows:

- Grant funds must be used for the salary and fringe benefit cost for newly hired gun violence prosecutors.
- Prosecutors hired under this program must increase the number of full time prosecutors dedicated to the prosecution of firearm related violent crime.
- Grant funds must not supplant state or local funds, which would otherwise be available for prosecution purposes in the absence of federal funds.

The prior administration did not hire additional prosecutors as required by the grant; however, it did request and receive \$32,382 from the grant program. The amount requested was determined by allocating a portion of the compensation received by existing prosecutors and support staff to the grant program. The consequences of failing to comply with grant conditions cannot presently be determined. Accordingly, recognition of the grant receipts as revenue has been deferred and no revenue will be reported until this matter is resolved.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2004

NOTE 9 – OPERATING LEASES

The District Attorney's office has acquired certain equipment necessary for operations by executing lease agreements. The obligation for future minimum rental payments under these rental arrangements is presented as follows:

2005	\$	8,505
2006		<u>2,835</u>
Total Future Minimum Rental Payments	\$	<u>11,340</u>

In addition to the minimum rental payments described above, further charges may be assessed if excessive wear or use has occurred. During the year ended December 31, 2004, the District Attorney's Office incurred rent expense in connection with these leases totaling \$8,640. None of the expense incurred was attributable to excessive wear or use.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2004

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ 46,000	\$ 46,000	\$ 78,093	\$ 32,093
Fees	-	-	13,432	13,432
Intergovernmental				
Federal Funds	-	-	-	-
State Funds	-	-	-	-
Other	9,000	9,000	9,249	249
Total revenues	55,000	55,000	100,774	45,774
<u>Expenditures:</u>				
General Government - Judicial	324,500	324,500	256,401	68,099
Excess (deficiency) of revenues over expenditures	(269,500)	(269,500)	(155,627)	113,873
<u>Other sources (uses)</u>				
Operating Transfers In	230,000	230,000	179,428	(50,572)
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(39,500)	(39,500)	23,801	63,301
Fund balance - beginning of year	45,755	45,755	45,755	-
Fund balance - end of year	\$ 6,255	\$ 6,255	\$ 69,556	\$ 63,301

See accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Title IV-D

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2004

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	180,000	180,000	179,428	(572)
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	180,000	180,000	179,428	(572)
<u>Expenditures:</u>				
General Government - Judicial	-	-	-	-
Excess (deficiency) of revenues over expenditures	180,000	180,000	179,428	(572)
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(180,000)	(180,000)	(179,428)	572
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Victims Assistance

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2004

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	-	-	-	-
State Funds	25,000	25,000	25,000	-
Other	-	-	-	-
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<u>Expenditures:</u>				
General Government - Judicial	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures				
	-	-	-	-
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances				
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Pre Trial Intervention

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2004

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	24,000	24,000	32,930	8,930
Intergovernmental				
Federal Funds	-	-	-	-
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	24,000	24,000	32,930	8,930
<u>Expenditures:</u>				
General Government - Judicial	-	-	-	-
Excess (deficiency) of revenues over expenditures	24,000	24,000	32,930	8,930
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(50,000)	(50,000)	-	50,000
Net Change in Fund Balances	(26,000)	(26,000)	32,930	58,930
Fund balance - beginning of year	30,850	30,850	30,850	-
Fund balance - end of year	\$ 4,850	\$ 4,850	\$ 63,780	\$ 58,930

See accountants' report.

ROZIER, HARRINGTON & MCKAY

CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

JOHN S. ROZIER, IV, CPA
M. DALE HARRINGTON, CPA
MARK S. MCKAY, CPA
LEE W. WILLIS, CPA
STEVEN E. KIMBALL, CPA

MAILING ADDRESS
POST OFFICE BOX 12178
ALEXANDRIA, LOUISIANA 71316-2178
TELEPHONE (318) 442-1808
TELECOPIER (318) 487-2027

May 22, 2005

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the District Attorney
Thirty-Fifth Judicial District
State of Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney's Office for the Thirty-Fifth Judicial District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Office's compliance with certain laws and regulations during the year ended December 31, 2004, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

During the year, there were no expenditures meeting the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the District Attorney as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the District Attorney and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the budget.

6. Trace the budget adoption and amendments to the minute book.

Not Applicable:

The District Attorney is an independently elected official; therefore, no meetings or minutes are necessary to adopt the budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Unfavorable variances did not exceed five percent (5%).

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check was signed by the proper official. No further approval was required.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not Applicable:

The District Attorney is an independently elected official; therefore, no meetings are required.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the District Attorney's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & McKAY
Certified Public Accountants

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2004***

SECTION I Review Report	
No findings of this nature were reported	Response – N/A
SECTION II Attestation Report	
No findings of this nature were reported	Response – N/A
SECTION III Management Letter	
No management letter was issued with this report.	Response – N/A

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2004***

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned costs.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questioned costs.	Response - N/A
SECTION III MANAGEMENT LETTER	
No management letter was issued with this report.	Response - N/A

**LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 2004**

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

5-23-05 (Date Transmitted)

Rozler, Harrington & McKay
Post Office Box 12178
Alexandria, Louisiana 71315

In connection with your compilation of our financial statements as of December 31, 2004 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of the date transmitted as presented above.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes No


Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



District Attorney

5-23-05

Date