

**DISTRICT ATTORNEY OF THE THIRTY-THIRD
JUDICIAL DISTRICT
OBERLIN, LOUISIANA**

**A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
ANNUAL FINANCIAL STATEMENTS**

As of and for the Two Years 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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Management's Discussion and Analysis

As management of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, I offer readers of the District Attorney's financial statements this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2004. Please read it in conjunction with the Financial Statements and Notes to the Financial Statements.

Financial Highlights

- A. The District Attorney's assets exceeded its liabilities at the close of the fiscal year ended December 31, 2004 by \$479,117 (*net assets*). Of this amount, \$359,029 (*unrestricted net assets*) may be used to meet the District Attorney's ongoing obligations to creditors.
- B. The District Attorney's total net assets decreased by \$70,600.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury's basic financial statements. The District Attorney's basic financial statements are comprised of four components: 1) *Management's Discussion and Analysis* (this section), 2) the *Basic Financial Statements*, 3) *Notes to the Financial Statements* and 4) *Supplemental Information*.

Government-wide Financial Statements. The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the District Attorney's finances, in a manner similar to a private-sector business. These statements, for the first time, combine governmental fund's current financial resources with capital assets and long-term obligations.

The *Statement of Net Assets* presents information on all of the District Attorney's assets and liabilities, with the difference between the two reported as *net assets*. Overtime, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements. All of the funds of the District Attorney belong to one category: *governmental funds*.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the *Governmental Funds Balance Sheet* and the *Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District Attorney maintains five governmental funds. Information is presented in the *Governmental Fund Balance Sheet* and the *Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances* for each fund.

The District adopts an annual budget for the General fund. A budgetary comparative schedule has been provided for the fund to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the financial statements are a required part of the basic financial statements and can be found as noted in the table of contents of this report.

Government-wide Financial Analysis of the District

The following table reflects the condensed Statement of Net Assets for 2004.

District Attorney of the Thirty-Third Judicial District
A Component Unit of the Allen Parish Police Jury

Condensed Statement of Net Assets
December 31,

	2004
Current and other assets	\$ 396,030
Capital assets, net of accumulated depreciation	120,088
Total assets	\$ 516,118
 Current liabilities	 \$ 37,001
 Net assets:	
Invested in capital assets	120,088
Unrestricted	359,029
Total net assets	\$ 479,117

Cash totaling \$361,498 in 2004 represents the largest portion of current and other assets.

The table below provides a summary of the changes in net assets for the year ended December 31, 2004 and 2003:

District Attorney of the Thirty-Third Judicial District
A Component Unit of the Allen Parish Police Jury

Condensed Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31,

	2004	2003
Revenues:		
Charges for services	\$ 379,856	\$ 314,983
Operating grants	132,527	132,714
General revenues	255,208	373,492
Total revenues	767,591	821,189
Expenses:		
Governmental Activities		
Judicial activities	838,191	777,413
Total expenses	838,191	777,413
Increase (decrease) in net assets	(70,600)	43,776
Net assets - beginning of year	549,717	505,941
Net assets - end of year	\$ 479,117	\$ 549,717

The District Attorney's net assets decreased \$70,600 during the year 2004. Expenses for 2004 include salaries of \$517,164 (61%) and retirement and deferred compensation of \$70,369 (8%). Charges for services increased \$64,873 while general revenues in 2003 reflected \$126,107 received from the Police Jury for the building account.

Financial Analysis of the Government's Funds

As noted earlier, the District Attorney uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District Attorney's governmental fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District Attorney's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current year, the District Attorney's Governmental Fund reported an ending balance of \$359,029 a decrease of \$86,737 in comparison with the prior year. The amount of \$359,029 is unreserved fund balance, which is available for spending at the District's discretion.

The general fund is the chief operating fund of the District Attorney. As a measure of the general fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Total fund balance represents approximately 31% of total general fund expenditures.

The fund balance of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury's general fund decreased by \$84,153 during the current fiscal year. The District Attorney had originally budgeted for a \$56,500 decrease. The factor for the net decrease is as follows:

- Gaming revenues in the general fund were approximately \$43,000 less than originally budgeted.

General Fund Budgetary Highlights

Material differences between actual results and budgeted amounts in the general fund are as follows:

- Gaming revenues transfers received of \$42,716 under the original budget.
- Capital outlay was under budgeted \$20,825.

Capital Asset and Debt Administration

Capital Assets. The District Attorney’s investment in capital assets as of December 31, 2004 amounts to \$120,088 (net of accumulated depreciation). This investment in capital assets is an increase of \$16,137 over the previous year.

Capital Assets at Year End
Net of Depreciation

	<u>2004</u>	<u>2003</u>
Buildings	\$ 79,121	\$ 75,042
Vehicles and equipment	40,967	28,910
Total	<u>\$ 120,088</u>	<u>\$ 103,952</u>

Additional information on the District Attorney’s capital assets can be found in the notes of this report.

Economic Factors

The District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury continues to expand.

Requests for Information

This financial report is designed to provide a general overview of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Honorable Douglas L. Hebert, Jr., District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, P. O. Box 839, Oberlin, Louisiana, 70655-0839.

Stutzman & Gates, LLC

Certified Public Accountants

Members:
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Honorable Douglas L. Hebert, Jr.
District Attorney of the Thirty-Third
Judicial District
A Component Unit of the
Allen Parish Police Jury
P. O. Box 839
Oberlin, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirty-Third Judicial District, a component unit of the Allen Parish Police Jury, as of and for the years ended December 31, 2004 and 2003, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of District Attorney of the Thirty-Third Judicial District, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirty-Third Judicial District, as of December 31, 2004 and 2003, and the respective changes in financial position thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 9, the District Attorney of the Thirty-Third Judicial District has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments*, as amended and interpreted as of January 1, 2003.

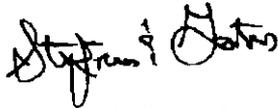
In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2005, on our consideration of the District Attorney of the Thirty-Third Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on

Honorable Douglas L. Hebert, Jr.
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the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 31 and 32, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Thirty-Third Judicial District, basic financial statements. The schedule of findings and summary schedule of prior audit findings and management's corrective action plan for current year audit findings are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of findings and summary schedule of prior audit findings have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The management's corrective action plan for current year audit findings has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.



Stutzman & Gates, LLC
June 25, 2005

BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES
December 31, 2004

ASSETS

Current Assets:	
Cash	\$ 361,498
Receivables	
Other governments	24,783
Interest	217
Prepaid expenses	<u>9,532</u>
TOTAL CURRENT ASSETS	<u>396,030</u>
Noncurrent Assets:	
Capital assets, net of accumulated depreciation	<u>120,088</u>
TOTAL ASSETS	<u>\$ 516,118</u>

LIABILITIES

Current liabilities:	
Accounts payable and accrued liabilities	<u>\$ 37,001</u>
TOTAL LIABILITIES	<u>37,001</u>
Net assets:	
Invested in capital assets	120,088
Unrestricted	<u>359,029</u>
TOTAL NET ASSETS	<u>\$ 479,117</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
For the Year Ended December 31, 2004

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
FUNCTIONS/PROGRAMS				
Judicial Activities	\$ 838,191	\$ 379,856	\$ 132,527	\$ (325,808)
Total governmental activities	<u>\$ 838,191</u>	<u>\$ 379,856</u>	<u>\$ 132,527</u>	<u>\$ (325,808)</u>
GENERAL REVENUES				
				3,063
				157,284
				91,147
				<u>3,714</u>
				<u>255,208</u>
				(70,600)
				<u>549,717</u>
				<u>\$ 479,117</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
For the Year Ended December 31, 2003

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
FUNCTIONS/PROGRAMS				
Judicial Activities	\$ 777,413	\$ 314,983	\$ 132,714	\$ (329,716)
Total governmental activities	<u>\$ 777,413</u>	<u>\$ 314,983</u>	<u>\$ 132,714</u>	<u>\$ (329,716)</u>
GENERAL REVENUES				
				4,909
				150,475
				217,079
				<u>1,029</u>
				<u>373,492</u>
				43,776
				<u>505,941</u>
				<u>\$ 549,717</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Balance Sheet, Governmental Funds
December 31, 2004

	<u>GENERAL FUND</u>	<u>WORTHLESS CHECK FUND</u>	<u>NONMAJOR GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS				
Cash	\$ 330,517	\$ 5,269	\$ 25,712	\$ 361,498
Receivables	25,000	-	-	25,000
Prepaid expenses	<u>9,532</u>	<u>-</u>	<u>-</u>	<u>9,532</u>
TOTAL ASSETS	<u>\$ 365,049</u>	<u>\$ 5,269</u>	<u>\$ 25,712</u>	<u>\$ 396,030</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	<u>\$ 37,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,001</u>
Total Liabilities	<u>37,001</u>	<u>-</u>	<u>-</u>	<u>37,001</u>
 Fund balances:				
Unreserved - undesignated	<u>328,048</u>	<u>\$ 5,269</u>	<u>25,712</u>	<u>359,029</u>
Total Fund Balances	<u>328,048</u>	<u>5,269</u>	<u>25,712</u>	<u>359,029</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 365,049</u>	<u>\$ 5,269</u>	<u>\$ 25,712</u>	<u>\$ 396,030</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET ASSETS
December 31, 2004

TOTAL FUND BALANCE FOR GOVERNMENTAL FUNDS AT DECEMBER 31, 2004	\$ 359,029
Total net assets reported for governmental activities in the Statement of Net Assets is different because:	
<i>Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.</i>	
Capital Assets, net of accumulated depreciation	<u>120,088</u>
TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES AT DECEMBER 31, 2004.	<u>\$ 479,117</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended December 31, 2004

	GENERAL FUND	WORTHLESS CHECK FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Commission on fines and forfeitures and fees for collection of worthless checks	\$ 176,736	\$ 86,673	\$ 116,447	\$ 379,856
Intergovernmental revenues:				
Parish police jury grants	91,147	-	-	91,147
Federal grants	107,527	-	-	107,527
State revenues	25,000	-	-	25,000
Interest earnings	2,909	66	88	3,063
Other revenues:				
Gaming revenues	157,284	-	-	157,284
Worthless checks	-	286,480	-	286,480
Miscellaneous	6,606	-	-	6,606
TOTAL REVENUES	<u>567,209</u>	<u>373,219</u>	<u>116,535</u>	<u>1,056,963</u>
EXPENDITURES				
Auto expenses	19,570	-	-	19,570
Bank charges	767	57	318	1,142
Contract labor	517	-	-	517
Deferred compensation	27,699	-	-	27,699
Drug education	2,665	-	-	2,665
Dues and subscriptions	3,019	-	-	3,019
Insurance	55,984	-	-	55,984
Intergovernmental transfers	-	21,365	39,368	60,733
Joint service agreement	7,038	-	-	7,038
Medical	557	-	-	557
Miscellaneous	53	-	-	53
Office	18,628	-	-	18,628
Postage	4,030	-	-	4,030
Professional fees	750	-	-	750
Public relations	286	-	-	286
Rent	120	-	-	120
Restitution	-	-	16,755	16,755
Retirement	42,670	-	-	42,670
Salaries	517,164	-	-	517,164
Seminars	17,950	-	-	17,950
Taxes	10,041	-	-	10,041
Telephone	4,802	-	-	4,802
Travel	2,375	-	-	2,375
Uniforms	1,712	-	-	1,712
Worthless check disbursements	-	286,615	-	286,615
Capital outlay	40,825	-	-	40,825
TOTAL EXPENDITURES	<u>779,222</u>	<u>308,037</u>	<u>56,441</u>	<u>1,143,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(212,013)</u>	<u>65,182</u>	<u>60,094</u>	<u>(86,737)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	124,074	-	-	124,074
Operating transfers out	-	(61,785)	(62,289)	(124,274)
Total other financing sources (uses)	<u>124,074</u>	<u>(61,785)</u>	<u>(62,289)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(87,939)</u>	<u>3,397</u>	<u>(2,195)</u>	<u>(86,737)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>415,987</u>	<u>1,872</u>	<u>27,907</u>	<u>445,766</u>
FUND BALANCES AT END OF YEAR	<u>\$ 328,048</u>	<u>\$ 5,269</u>	<u>\$ 25,712</u>	<u>\$ 359,029</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended December 31, 2003

	GENERAL FUND	WORTHLESS CHECK FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Commission on fines and forfeitures and fees for collection of worthless checks	\$ 191,362	\$ 65,352	\$ 58,269	\$ 314,983
Intergovernmental revenues:				
Parish police jury grants	217,079	-	-	217,079
Federal grants	107,714	-	-	107,714
State revenues	25,000	-	-	25,000
Interest earnings	4,746	138	25	4,909
Other revenues:				
Gaming revenues	150,475	-	-	150,475
Worthless checks	-	450,612	-	450,612
Miscellaneous	1,017	-	-	1,017
TOTAL REVENUES	<u>697,393</u>	<u>516,102</u>	<u>58,294</u>	<u>1,271,789</u>
EXPENDITURES				
Auto expenses	22,711	-	-	22,711
Bank charges	645	-	347	992
Contract labor	375	-	-	375
Deferred compensation	25,630	-	-	25,630
Drug education	3,024	-	-	3,024
Dues and subscriptions	4,934	-	-	4,934
Insurance	63,620	-	-	63,620
Intergovernmental transfers	-	17,214	16,318	33,532
Medical	1,002	-	-	1,002
Miscellaneous	93	-	-	93
Office	14,284	-	-	14,284
Penalties	193	-	-	193
Postage	5,588	-	-	5,588
Professional fees	4,224	-	-	4,224
Public relations	1,936	-	-	1,936
Rent	470	-	-	470
Repairs	264	-	-	264
Restitution	-	-	3,917	3,917
Retirement	25,050	-	-	25,050
Salaries	489,918	-	-	489,918
Seminars	19,207	-	-	19,207
Taxes	9,391	-	-	9,391
Telephone	5,780	-	-	5,780
Travel	2,974	-	-	2,974
Uniforms	3,441	-	-	3,441
Worthless check disbursements	-	450,600	-	450,600
Capital outlay	94,039	-	-	94,039
TOTAL EXPENDITURES	<u>798,793</u>	<u>467,814</u>	<u>20,582</u>	<u>1,287,189</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(101,400)</u>	<u>48,288</u>	<u>37,712</u>	<u>(15,400)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	82,833	-	-	82,833
Operating transfers out	-	(62,254)	(20,579)	(82,833)
Total other financing sources (uses)	<u>82,833</u>	<u>(62,254)</u>	<u>(20,579)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(18,567)</u>	<u>(13,966)</u>	<u>17,133</u>	<u>(15,400)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>434,554</u>	<u>15,838</u>	<u>10,774</u>	<u>461,166</u>
FUND BALANCES AT END OF YEAR	<u>\$ 415,987</u>	<u>\$ 1,872</u>	<u>\$ 27,907</u>	<u>\$ 445,766</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
 A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2004

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

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS (DECREASE) \$ (86,737)

Governmental funds report capital outlays as expenditures, however, in the Statement of Activities the capitalized cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense:

Capital outlay	\$ 29,981	
Depreciation expense	<u>(11,087)</u>	18,894

The proceeds from the disposition of capital assets are reported as revenues in the governmental funds. However, the book value of dispositions is offset against the proceeds received in the statement of activities. (2,757)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES (DECREASE) \$ (70,600)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
 A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2003

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

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS (DECREASE)	\$ (15,400)
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Governmental funds report capital outlays as expenditures, however, in the Statement of Activities the capitalized cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense:

Capital outlay	\$ 75,043	
Depreciation expense	<u>(15,867)</u>	<u>59,176</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 43,776</u>
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The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE THIRTY-THIRD
JUDICIAL DISTRICT
Oberlin, Louisiana
Notes to the Financial Statements
As of and for the Two Years Ended December 31, 2004

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district. He is also the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury, and 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 the parish of Allen, Louisiana. The district attorney has approximately twenty employees.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the District Attorney of the Thirty-Third Judicial District of Allen Parish is considered a component unit of the Allen Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the District Attorney of the Thirty-Third Judicial District of Allen Parish. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Reimbursements and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Interfund transfers are made to meet current or anticipated needs.

The District Attorney's office reports the following governmental funds:

General Fund - The general operating fund of the district attorney and accounts for all financial resources, except those required to be accounted for in other funds. To account for fines collected and bonds forfeited used to operate the district attorney's office. Also to account for the State Department of Social Service's grant reimbursement used to fund family and child support enforcement services.

Special Revenue Funds:

Worthless Checks - To account for the collection and processing of worthless checks. Fees collected vary according to the check amount.

Intervention - To account for the pre-trial intervention and diversion programs.

Forfeiture - To account for the collection and distribution of seized and forfeited assets.

Probation - To account for the probation program.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end. Encumbrance accounting is not used.

In December of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Budgets were not prepared for the special revenue funds for 2004 or 2003.

D. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

E. Investments

Investments are limited by R.S. 33:2955 and the district attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

F. Prepaid Items

The District Attorney records as prepaid assets, expenditures during the current period that will benefit the subsequent period.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., drainage structures, bridges, and similar items), are reported in the government-wide financial statements. Capital assets are capitalized at historical cost. The District has established a \$5,000 capitalization threshold.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

G. Capital Assets

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	40 years
Furniture, fixtures and equipment	5-10 years
Vehicles	5 years

H. Compensated Absences

The district attorney's leave policy does not provide for the accumulation and vesting of leave.

I. Fund Balances

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific use.

J. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

K. Interfund Transfers

Transfers are made into the General Fund from the Special Revenue Fund to assist in the payment of normal operating expenditures.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 2004, the district attorney has cash and cash equivalents (book balances) totaling \$361,498 as follows:

Demand deposits	\$ -
Interest-bearing demand deposits	163,279
Time deposits	198,219
Other	-
Total	<u>\$ 361,498</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2004, the district attorney has \$371,823 in deposits (collected bank balances). These deposits are secured from risk by \$277,493 of federal deposit insurance and \$94,330 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Event though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R. S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES

The following is a summary of receivables at December 31, 2004:

<u>Class of Receivable</u>	<u>General Fund</u>
Federal grant	\$ 16,343
Fines and reimbursements	8,440
Interest	<u>217</u>
Total	<u>\$ 25,000</u>

NOTE 4 - CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ending December 31, 2004.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

NOTE 4 - CHANGES IN CAPITAL ASSETS

	<u>Building Improvements</u>	<u>Furniture, Fixtures & Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Capital assets:				
Cost at December 31, 2003	\$ 75,042	\$ 49,529	\$ 42,872	\$ 167,443
Additions	5,591	-	25,568	31,159
Deletions	<u>-</u>	<u>-</u>	<u>(27,913)</u>	<u>(27,913)</u>
Cost at December 31, 2004	80,633	49,529	40,527	170,689
Depreciation:				
Accumulated depreciation December 31, 2003	-	(36,418)	(27,074)	(63,492)
Additions	(1,512)	(1,595)	(7,980)	(11,087)
Deletions	<u>-</u>	<u>-</u>	<u>23,978</u>	<u>23,978</u>
Accumulated depreciation - December 31, 2004	<u>(1,512)</u>	<u>(38,013)</u>	<u>(11,076)</u>	<u>(50,601)</u>
Capital assets, net of accumulated depreciation at December 31, 2004	<u>\$ 79,121</u>	<u>\$ 11,516</u>	<u>\$ 29,451</u>	<u>\$ 120,088</u>

Depreciation expense was \$11,087 and \$15,867 for the years 2004 and 2003 respectively.

NOTE 5 - PENSION PLANS

Plan Description. The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

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

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Notes of the Financial Statements (Continued)

NOTE 5 - PENSION PLANS

years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0% of their annual covered salary. Contributions to the System also include .2% of the *ad valorem* taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members may be amended by state statute. The District Attorney, effective July 1, 2004, began making a matching contribution of 3.5% equal to \$2,877 for 2004.

Plan Description. Substantially all other employees of the district attorney are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980 plus 3% of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Notes of the Financial Statements (Continued)

NOTE 5 - PENSION PLANS

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The 2004 rate is 11.75% and the 2003 rate is 7.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System under Plan A for the years ending December 31, 2004, 2003, and 2002 were \$39,794, \$25,050, and \$20,400 respectively, equal to the required contributions for each year.

NOTE 6 - LEASES

The district attorney has one remaining vehicle operating lease at December 31, 2004. The commitment for 2005 is \$337.

Rental expenditures for these operating leases totaled \$5,815 and \$11,173 for 2004 and 2003, respectively.

NOTE 7 - RISK MANAGEMENT

The district attorney is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 8 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

The utilities used by the district attorney in the office building that it occupies are paid for by the Allen Parish Police Jury. The Allen Parish Police Jury also pays for certain insurance coverages.

NOTE 9 - GASB STATEMENT NO. 34

For the year ended December 31, 2003, the District Attorney of the Thirty-Third Judicial District of Allen Parish has implemented GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. GASB Statement No. 34

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Notes of the Financial Statements (Continued)

NOTE 9 - GASB STATEMENT NO. 34

creates new basic financial statements for reporting on the District's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

Net assets at the beginning of 2003 as shown on the Statement of Activities-Governmental Activities for the year ending December 31, 2003 was determined as follows:

Fund balance - Governmental Funds at December 31, 2002	\$ 461,166
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the capitalized cost of those assets is allocated over their estimated service lives and reported as depreciation expense resulting in the following conversion.

Capital assets net of accumulated depreciation at December 31, 2002	<u>44,775</u>
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Net assets - January 1, 2003	<u>\$ 505,941</u>
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REQUIRED SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2004

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Commissions on fines and other costs	\$ 164,000	\$ 176,736	\$ 12,736
Intergovernmental revenues:			
Parish police jury grants	91,000	91,147	147
Federal grants	110,000	107,527	(2,473)
State revenues	27,000	25,000	(2,000)
Interest earnings	5,000	2,909	(2,091)
Other revenues:			
Gaming revenues	200,000	157,284	(42,716)
Miscellaneous	-	6,606	6,606
TOTAL REVENUES	<u>597,000</u>	<u>567,209</u>	<u>(29,791)</u>
EXPENDITURES			
Auto expenses	40,000	19,570	20,430
Bank charges	-	767	(767)
Contract labor	1,000	517	483
Deferred compensation	-	27,699	(27,699)
Drug education	3,000	2,665	335
Dues and subscriptions	5,000	3,019	1,981
Insurance	14,000	55,984	(41,984)
Joint service agreement	-	7,038	(7,038)
Medical	-	557	(557)
Miscellaneous	1,000	53	947
Office	16,500	18,628	(2,128)
Postage	4,000	4,030	(30)
Professional fees	-	750	(750)
Public relations	1,500	286	1,214
Rent	-	120	(120)
Repairs	1,000	-	1,000
Retirement	-	42,670	(42,670)
Salaries	630,000	517,164	112,836
Seminars	15,000	17,950	(2,950)
Taxes	-	10,041	(10,041)
Telephone	6,000	4,802	1,198
Travel	5,000	2,375	2,625
Uniforms	5,500	1,712	3,788
Capital outlay	20,000	40,825	(20,825)
TOTAL EXPENDITURES	<u>768,500</u>	<u>779,222</u>	<u>(10,722)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(171,500)</u>	<u>(212,013)</u>	<u>(40,513)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	115,000	124,074	9,074
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>115,000</u>	<u>124,074</u>	<u>9,074</u>
NET CHANGE IN FUND BALANCE	<u>(56,500)</u>	<u>(87,939)</u>	<u>(31,439)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>415,987</u>	<u>415,987</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 359,487</u>	<u>\$ 328,048</u>	<u>\$ (31,439)</u>

Notes to the Schedule:

The budget is adopted on a basis consistent with generally accepted accounting principles.
Gaming revenues transfers received were \$42,716 under the original budget.
Capital outlay was under budgeted by \$20,825.
Budgets were not prepared for the special revenue funds.

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2003

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Commissions on fines and other costs	\$ 164,000	\$ 191,362	\$ 27,362
Intergovernmental revenues:			
Parish police jury grants	91,000	217,079	126,079
Federal grants	110,000	107,714	(2,286)
State revenues	27,000	25,000	(2,000)
Interest earnings	10,000	4,746	(5,254)
Other revenues:			
Gaming revenues	200,000	150,475	(49,525)
Miscellaneous	-	1,017	1,017
TOTAL REVENUES	602,000	697,393	95,393
EXPENDITURES			
Auto expenses	40,000	22,711	17,289
Bank charges	-	645	(645)
Contract labor	1,000	375	625
Deferred compensation	-	25,630	(25,630)
Drug education	4,000	3,024	976
Dues and subscriptions	4,000	4,934	(934)
Insurance	12,000	63,620	(51,620)
Medical	-	1,002	(1,002)
Miscellaneous	1,000	93	907
Office	15,000	14,284	716
Penalties	-	193	(193)
Postage	4,000	5,588	(1,588)
Professional fees	-	4,224	(4,224)
Public relations	1,500	1,936	(436)
Rent	-	470	(470)
Repairs	1,000	264	736
Retirement	-	25,050	(25,050)
Salaries	600,000	489,918	110,082
Seminars	15,000	19,207	(4,207)
Taxes	-	9,391	(9,391)
Telephone	6,000	5,780	220
Travel	5,000	2,974	2,026
Uniforms	5,500	3,441	2,059
Capital outlay	20,000	94,039	(74,039)
TOTAL EXPENDITURES	735,000	798,793	(63,793)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(133,000)	(101,400)	31,600
OTHER FINANCING SOURCES (USES)			
Operating transfers in	80,000	82,833	2,833
Operating transfers out	-	-	-
Total other financing sources (uses)	80,000	82,833	2,833
NET CHANGE IN FUND BALANCE	(53,000)	(18,567)	34,433
FUND BALANCE AT BEGINNING OF YEAR	434,554	434,554	-
FUND BALANCE AT END OF YEAR	\$ 381,554	\$ 415,987	\$ 34,433

Notes to the Schedule:

The budget is adopted on a basis consistent with generally accepted accounting principles.
Gaming revenues transfers received were \$49,525 under the original budget.
Budgets were not prepared for the special revenue funds.

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTAL INFORMATION SCHEDULES

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
 Oberlin, Louisiana
 Supplemental Information Schedule
 Schedule of Findings
 For the Years Ended December 31, 2004 and 2003

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirty-Third Judicial District as of and for the two years ended December 31, 2004 and 2003, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents and have issued our report dated June 25, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audits of the financial statements as of December 31, 2004 and 2003 resulted in an unqualified opinion.

Section I Summary of Auditor's Report

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control		
Material Weakness(es)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Reportable Condition(s)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Compliance		
Compliance Material to Financial Statements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Section II Financial Statement Findings

2004-1 I/C (Material weakness)

Segregation of duties: Because of the lack of a large staff, more specifically accounting personnel, there is a problem with segregation of duties necessary for proper controls. One person is currently performing the function of preparing disbursements, and reconciling the bank statements. We do note that this situation is inherent to most entities of this type and is difficult to solve due to the funding limitations of the district attorney. We recommend that the district attorney take an active interest in the review of all of the financial information. This was also a prior year finding.

2003-1 I/C (Material weakness)

2003-1 C

Budgetary authority and control:

Criteria:	La. Rev. Stat. §39:1310-whenver total budget expenses exceeds the total actual expense by 5% or more, the budget should be amended.
Condition:	Expenditures in the general fund were \$798,793 for 2003. The budgeted amount was \$735,000. Expenditures exceeded the budget by 9%.
Effect:	Violation of La. Rev. Stat. §39:1310-Budgetary authority and control.
Cause:	Administrative oversight.
Recommendation:	The office should compare actual to budget expenses at the fund level each month and amend the budget if necessary.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Supplemental Information Schedule
Schedule of Findings
For the Years Ended December 31, 2004 and 2003

2004/2003-2 I/C

2004/2003-2 C

Budgetary authority and control:

Criteria: La. Rev. Stat. §39:1303-requires a budget be prepared for each fund.
Condition: Budgets were not prepared for the special revenue funds.
Effect: Violation of La. Rev. Stat. §39:1303-Budgetary authority and control.
Cause: Administrative oversight.
Recommendation: The office should prepare budgets for each fund.

DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Supplemental Information Schedule
Management's Corrective Action Plan for Current Year Audit Findings (Unaudited)
For the Years Ended December 31, 2004 and 2003

Section I Internal Control and Compliance Material to the Financial Statements:

2004-1 I/C Segregation of duties:

This is an ongoing finding that cannot be corrected due to lack of financial resources.

Contact person: Douglas L. Hebert, Jr., District Attorney

2003-1 I/C Budgetary authority and control:
2003-1 C

Recommendation: The office should compare actual to budget expenses at the fund level each month and amend the budget if necessary.

Planned action: Closer attention to the budget process for all funds will be taken in the future.

Contact person: Douglas L. Hebert, Jr., District Attorney

2004/2003-2 I/C Budgetary authority and control:
2004/2003-2 C

Recommendation: The office should prepare a budget for each fund.

Planned action: Budgets will be prepared for each fund.

Contact person: Douglas L. Hebert, Jr., District Attorney

**DISTRICT ATTORNEY OF THE THIRTY-THIRD JUDICIAL DISTRICT
Oberlin, Louisiana
Supplemental Information Schedule
Summary Schedule of Prior Audit Findings
For the Years Ended December 31, 2004 and 2003**

Section 1 - Internal Control and Compliance Material to the Financial Statements

2002-1 I/C (Ongoing finding) Segregation of duties:

Corrective action taken - Due to lack of sufficient financial resources, this finding cannot be resolved. See 2004-1 I/C.

INDEPENDENT AUDITOR'S REPORT SECTION

Stutzman & Gates, LLC

Certified Public Accountants

Members:
American Institute of Certified Public Accountants
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

District Attorney of the Thirty-Third
Judicial District of Allen Parish
A Component Unit of the
Allen Parish Police Jury
Oberlin, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirty-Third Judicial District as of and for the two years ended December 31, 2004 and 2003, which collectively comprise the District Attorney of the Thirty-Third Judicial District's basic financial statements and have issued our report thereon dated June 25, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

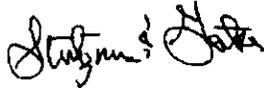
In planning and performing our audit, we considered the District Attorney of the Thirty-Third Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney of the Thirty-Third Judicial District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2004-1 I/C, 2003-2 I/C and 2004/2003-2 I/C.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2004-1 I/C and 2003-1 I/C to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-Third Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as item 2003-1 C and 2004/2003-2 C.

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



Stutzman & Gates, LLC
June 25, 2005