

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

ANNUAL FINANCIAL REPORT

***Year Ended
December 31, 2001***



STAGNI & COMPANY, LLC

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2001

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STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2001, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Seventeenth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Seventeenth Judicial District as of December 31, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated on February 1, 2002, our consideration of the District Attorney of the Seventeenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana
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The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information is the responsibility of the management of the District Attorney of the Seventeenth Judicial District. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary information, as listed in the foregoing table of contents, is presented for the purposes of additional analysis, and is not a required part of the basic financial statements of the District Attorney of the Seventeenth Judicial District. This additional information is the responsibility of the management of the District Attorney. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Stagni & Company

Thibodaux, Louisiana
February 1, 2002



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

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2001***

Our discussion and analysis of District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2001. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

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

- As a result of this year's operations, the District Attorney's assets exceeded its liabilities by \$1,239,254 (net assets) for the fiscal year reported. This compares to the previous year when assets exceeded liabilities by \$1,142,959.
- Total net assets are comprised of the following:
 - (1) Capital assets, net of related debt, of \$37,962 included property and equipment, net of accumulated depreciation.
 - (2) Net assets of \$5,848 are restricted by constraints imposed from outside the District Attorney's office such as grantors, laws or regulations.
 - (3) Unrestricted net assets of \$1,195,444 represent the portion available to maintain the District Attorney's continuing obligations to citizens and creditors.
- The District Attorney's governmental funds reported total ending fund balance – all considered unreserved of \$1,201,292 this year. This compares to the prior year ending fund balance – also all unreserved, of \$1,090,585, showing a substantial increase of \$110,707 during the current year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$242,193, or 116% of total General Fund expenditures including transfers and 112% of total General Fund revenues.
- Total spending for all judicial activities was \$1,748,912 for the year, which was \$73,000 less than the fines and costs charged, and the grants and contributions received for these activities - \$1,821,912. This was not as efficient as last year, when spending was \$201,045 less than the fines and costs charged, and the grants and contributions received for the judicial expenses.
- The total costs of the District Attorney's programs increased by 21%, no new programs were added this year, on-behalf salaries and benefits and personnel services increased by \$252,794 over last year which accounts for 85% of the increase in the total costs of the District Attorney's programs.
- The interest earned on checking accounts and investments in certificates of deposits was \$23,295 for the year. This reflects an increase of \$7,271 or 45% from last year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8 and 9) provide information about the activities of the District Attorney as a whole and present a longer-term view of the District Attorney's finances. Fund

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2001***

financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District Attorney's operations in more detail than the government-wide statements by providing information about the District Attorney's most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

The District Attorney uses only the governmental type of fund with the following accounting approach. Most of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2001***

available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

The District Attorney's net assets increased by \$96,295 as a result of this year's operations. The District Attorney's overall financial position improved during the year 2001. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the increase this year because there were little capital asset purchases. The balance in net assets represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities, we would have \$1,239,254 left.

The District Attorney's total revenues for the year in governmental activities were \$1,821,912 (\$1,511,822 in charges for services and \$310,090 in operating and grant contributions). The total cost of all judicial programs and services was \$1,748,912 with no new programs added this year.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

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

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$1,201,292. This reflects an increase of \$110,707 from last year. This increase is primarily the result of the events and programs described within the analysis of the District Attorney's governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised by approximately \$5,821 this year. Supplemental appropriations or authorized budget amendments were approved as follows:

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2001***

- (1) The District Attorney negotiated new interest rates with his fiscal agent bank requiring an additional \$1,500 to be added to the anticipated amount of interest earned in the General Fund.
- (2) \$15,000 in "transfers in" was no longer needed to cover the deficiency of total revenues over actual expenditures.
- (3) Capital outlay expenditures anticipated for 2001 were not made and \$17,000 of capital outlay appropriations was no longer needed, thereby decreasing the capital outlay line item by this amount.
- (4) Increases in office operations and court costs (due to the sharing of cost with the Lafourche Parish Sheriff's Office for a Crime Lab) required amended appropriations in total current expenditures of approximately \$7,800.

CAPITAL ASSETS

The District Attorney investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2001 and 2000 was \$37,962 and \$52,374, respectively.

This year there was \$762 of additions and \$8,820 of disposals, reflecting a net reduction of \$8,058 in capital assets. The District Attorney adopted a capitalization policy whereby only assets over \$500 would be capitalized. The \$8,820 of assets (noted as disposals) and the \$7,065 of related depreciation are adjustments made during 2001 for all assets under \$500 that were capitalized in previous years. More detailed information about the District Attorney's capital assets is presented in Note 3 to the financial statements.

DEBT

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

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

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2001***

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Honorable Walter Naquin, Jr., District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, 406 West Third Street, Thibodaux, LA 70301.

BASIC FINANCIAL STATEMENTS

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

Statement of Net Assets
December 31, 2001

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,074,588
Due from other governments	149,779
Total current assets	<u>1,224,367</u>
Noncurrent assets:	
Capital assets, net of depreciation	37,962
Total assets	<u>1,262,329</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	23,075
Total current liabilities	<u>23,075</u>
NET ASSETS	
Invested in capital assets	37,962
Restricted for:	
IV-D Program	570
Victims Assistance Program	5,278
Unrestricted	1,195,444
Total net assets	<u><u>\$ 1,239,254</u></u>

See notes to financial statements.

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

Statement of Activities

Year Ended December 31, 2001

FUNCTIONS / PROGRAMS	Program Revenues		Net
Governmental activities:	Expenses	Charges for Services	Operating Grants
General government - Judicial	\$ 1,748,912	\$ 1,511,822	\$ 310,090
Total governmental activities:			73,000
General revenues:			
Unrestricted investment earnings			23,295
Total general revenues			23,295
Change in net assets			96,295
Net assets - beginning			1,142,959
Net assets - ending			\$ 1,239,254

See notes to financial statements.

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

Balance Sheet
Governmental Funds
December 31, 2001

	General	Assessment	Worthless Check Collection	Bond Forfeiture	IV-D Office	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 134,486	\$ 335,800	\$ 265,559	\$ 146,060	\$ 570	\$ 192,113	\$ 1,074,588
Due from Other Governments	107,146	13,051			29,582		149,779
Due from Other Funds	561	3,566		2,380	(6,507)		0
TOTAL ASSETS	\$ 242,193	\$ 352,417	\$ 265,559	\$ 148,440	\$ 23,645	\$ 192,113	\$ 1,224,367

LIABILITIES

Current Liabilities:
Due to Lafourche Parish Council

	\$ 23,075
TOTAL LIABILITIES	23,075

FUND BALANCES

Unreserved - reported in:

General Fund	242,193
Special Revenue Funds	\$ 192,113
TOTAL FUND BALANCES	1,201,292

TOTAL LIABILITIES AND FUND BALANCES \$ 242,193

\$ 23,645

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.

Net assets of governmental activities

	37,962
	\$1,239,254

See notes to the financial statements.

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

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

Year Ended December 31, 2001

	General	Assessment	Worthless Check Collection	Bond Forfeiture	IV-D Office	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Fines and fees	\$ 113,123	\$ 190,203	\$ 54,247	\$ 40,076	\$ 181,545	\$ 38,510	\$ 436,159
Intergovernmental	100,000					28,545	310,090
On-behalf payments received		1,075,663				4,399	1,075,663
Interest	3,682	6,943	5,264	2,862	145		23,295
Total Revenues	<u>216,805</u>	<u>1,272,809</u>	<u>59,511</u>	<u>42,938</u>	<u>181,690</u>	<u>71,454</u>	<u>1,845,207</u>
EXPENDITURES							
Current:							
General government - judicial							
Personnel services		152,034				74,641	226,675
On-behalf payments		1,075,663					1,075,663
Office operations	40,669	414	9,840	7,910		2,875	61,708
Court costs	14,885						14,885
Travel and conventions	28,009						28,009
Dues and subscriptions	14,478						14,478
Automobile leases	22,433						22,433
Insurance	86,996	3,073					90,069
IV-D program expenditures					181,545		181,545
Grant to Drug Court						18,273	18,273
Total current expenditures	<u>207,470</u>	<u>1,231,184</u>	<u>9,840</u>	<u>7,910</u>	<u>181,545</u>	<u>95,789</u>	<u>1,733,738</u>
Capital outlay	762						762
Total expenditures	<u>208,232</u>	<u>1,231,184</u>	<u>9,840</u>	<u>7,910</u>	<u>181,545</u>	<u>95,789</u>	<u>1,734,500</u>
Net changes in fund balances	8,573	41,625	49,671	35,028	145	(24,335)	110,707
FUND BALANCES							
Beginning	233,620	310,792	215,888	113,412	425	216,448	1,090,585
Ending	<u>\$ 242,193</u>	<u>\$ 352,417</u>	<u>\$ 265,559</u>	<u>\$ 148,440</u>	<u>\$ 570</u>	<u>\$ 192,113</u>	<u>\$ 1,201,292</u>

See notes to financial statements.

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

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended December 31, 2001

Net change in fund balances - total governmental funds (fund financial statements) \$ 110,707

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 762	
Depreciation expense	<u>(13,419)</u>	(12,657)

Some expenses reported in the Statement of Activities do not require the use
of current financial resources and therefore are not reported as expenditures
in governmental funds.

Loss on the disposal of fixed assets	<u>(1,755)</u>	
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Change in net assets of governmental activities	<u><u>\$ 96,295</u></u>	
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DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana
Notes to the Financial Statements

As provided by Article V. Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Lafourche Parish, Louisiana.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Seventeenth Judicial District (District Attorney), Lafourche Parish, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

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

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Seventeenth Judicial District when applying them as a means of identifying potential component units of the Lafourche Parish Council. Since, The District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements (Continued)

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental. All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). The functions are also supported by general government revenues (interest earned.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial.). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

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

The governmental fund types is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- *Special Revenue Funds* – are used to account for fees, fines, and costs collected for a specified purpose or grant amounts received to be used for specific purposes that deal with judicial prosecution.

Major and Nonmajor Funds:

The funds are further classified as major or nonmajor based on the total amount of revenue or assets per fund as follows:

Major Funds

General Fund
Assessment Fund
Worthless Check Collection Fund
Bond Forfeiture Fund
IV-D Office Fund

Nonmajor Funds

Intervention Fund
Asset Forfeiture Fund
Child Support Incentive Fund
Victims Assistance Fund

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements (Continued)

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

C. Measurement Focus and Basis of Accounting (continued)

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

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

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

D. Cash

Cash includes demand deposits of the District Attorney. Under state law the District Attorney of the Seventeenth Judicial District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements (Continued)

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

E. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as “due to or due from other funds” on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as Due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$500 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

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

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

G. Compensated Absences

The District Attorney has an informal policy for vacation and sick leave. Present clerical employees are allowed 10 days of vacation each year and 3 days of sick leave each year. Vacation and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)—Consists of capital assets net of accumulated depreciation.
- b. Restricted net assets—Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of “restricted” or “invested in capital assets.”

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

I. Use of Estimates

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

Note 2 CASH

State law requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Seventeenth Judicial District.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 2 CASH (Continued)

The table presented below is designed to disclose the level of custody credit risk assumed by the District Attorney based upon how its deposits were insured or secured with collateral at December 31, 2001. The categories of credit risk are defined as follows:

- Category 1—Insured by FDIC or collateralized with securities held by the District Attorney (or public trust) or by its agent in its name
- Category 2—Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the District Attorney's name
- Category 3—Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District Attorney's name; or collateralized with no written or approved collateral agreement

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

Deposits (all demand deposits) - reported amount	\$ 1,074,538
Bank balance of deposits	1,090,890
Category 1 - Insured by FDIC	103,800
Category 3 - Uninsured and uncollateralized under GASB	987,090
Pledged securities under Louisiana law	1,290,196
Amount unsecured under Louisiana law	NONE

Note 3 DUE FROM OTHER GOVERNMENTS

The amounts due are for fines and fees collected by other governments, state and local grants receivable and reimbursable costs to be remitted to the District Attorney's Office. A reserve for uncollectible amounts is not considered necessary for these receivables.

FUND	FOR	FROM	AMOUNT
General	Reimbursed Costs	Lafourche Parish Council	\$100,000
General	Fines and Fees Collected	Lafourche Parish Sheriff	\$ 7,146
Assessment	Fines and Fees Collected	Lafourche Parish Sheriff	\$ 13,051
IV-D Office	Grant	State of Louisiana	\$ 29,582
		TOTAL	\$149,779

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/00	Additions	Retirements/ Adjustments	Balance 12/31/01
Automobiles	\$ 12,140	\$ 0	\$ 0	\$ 12,140
Furniture & Fixtures	150,404	762	(8,387)	142,779
Leasehold Improvements	4,204	0	(433)	3,771
Totals	\$ 166,748	\$ 762	\$ (8,820)	\$ 158,690

Less accumulated depreciation:

Automobiles	\$ 1,214	\$ 2,428	\$ 0	\$ 3,642
Furniture & Fixtures	111,389	10,614	(6,913)	115,090
Leasehold Improvements	1,771	377	(152)	1,996
Totals	\$ 114,374	\$ 13,419	\$ (7,065)	\$ 120,728
Capital assets, net	\$ 52,374	\$ (12,657)	\$ (1,755)	\$37,962

During this fiscal year, the District Attorney adopted a capitalization policy whereby assets over \$500 would be capitalized. The \$8,820 of assets and the \$7,065 of related depreciation are adjustments made during 2001 for all assets under \$500 that were capitalized in previous years.

Included in the \$158,690 of total assets is \$56,899 of idle property that was placed in storage during 2001; these assets were fully depreciated in previous years.

Note 5 BUDGETS

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 4 BUDGETS (Continued)

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

	Total Revenue	Total Expenditures
Actual – Page 11	\$1,272,809	\$1,231,184
On-Behalf Payments	1,075,663	1,075,663
Budget – Page 29	\$ 197,146	\$ 155,521

Note 6 EMPLOYEE BENEFITS

RETIREMENT

All individuals who work at the District Attorney's offices are paid by the Lafourche Parish Council and have the opportunity to be members of the Lafourche Parish Employees Retirement System. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys

Retirement System. GASB requires certain disclosure for employers who maintain retirement plans for their employees. All individuals at the District Attorney's office are compensated by others who disclose the required retirement plan information in their separately issued financial statements. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

POST-EMPLOYMENT HEALTH AND LIFE INSURANCE

The District Attorney currently pays the employee portion of health care and life insurance benefits and the parish council pays the employer portion. There is no formal policy concerning retiree benefits, but the District Attorney will continue to pay the retiree's portion upon request. The District Attorney paid \$3,617 in post-retirement benefits for health insurance on behalf of one retiree at December 31, 2001.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 6 EMPLOYEE BENEFITS (Continued)

DEFERRED COMPENSATION PLAN

In 1993, employees of the District Attorney's Office, through the Parish, began to participate in a deferred compensation program. The District Attorney's office contributed to this deferred compensation plan in 1995 on behalf of their employees, regardless of whether the employee participated in the program.

The practice of the District Attorney's office contributing to the deferred compensation plan was discontinued during the 1995 fiscal year; however, employees are still able to continue through payroll deductions through their parish payroll.

The Louisiana Deferred Compensation Plan serves as administrator and has the responsibility for maintaining a deferred account with respect to each participant's account in accordance with the participant's investment specification.

Note 7 ON BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

The state and the Lafourche Parish Council pay a portion of the salaries of the District Attorney and the assistant District Attorneys. The Lafourche Parish Council pays the salaries of the office staff with a supplemental payroll from the District Attorney's payroll account. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "on-behalf payments received", provide the district attorney and assistant district attorneys with their base salary (currently \$50,000 and \$30,000, respectively). If the District Attorney's Office wishes to pay salaries greater than the amount of the salary supplements from the state, the additional amounts are paid out of the parish council's payroll accounts or the District Attorney's Office payroll account. The Lafourche Parish Council provides the office staff with their base salary and if the District Attorney wishes to pay salaries greater than that amount, the additional amounts are paid of the District Attorney's payroll account.

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney's Offices as revenues and expenditures. The amount recognized for the year ended December 31, 2001 was \$1,075,663.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

**Note 7 ON BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN THE
FINANCIAL STATEMENTS (Continued)**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds from the Lafourche Parish Criminal Court Fund and the Lafourche Parish Council for the operations of the District Attorney's office. Examples of these operating expenditures include portions of rent, health insurance, and IV-D program expenditures that are paid or absorbed by the Lafourche Parish Council. At December 31, 2001, the amount of the expenses paid or absorbed by these other agencies has not been determined.

Note 8 EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED

Individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2001 as described below:

Fund	Budget	Actual	Unfavorable Variance
Special Revenue Funds Assessment Fund	\$ 155,000	\$ 155,521	\$ (521)
Worthless Check	\$ 9,500	\$ 9,840	\$ (340)
Bond Forfeiture	\$ 6,720	\$ 7,910	\$ (1,190)
IV-D Office	\$ 161,000	\$ 181,545	\$ (20,545)

Note 9 OPERATING LEASES

The District Attorney of the Seventeenth Judicial District maintained operating leases for six automobiles. The lease term for each of these leases is for 36 months beginning on the date the lease is signed. Lease payments made for the six vehicles totaled \$22,433 for the year ending December 31, 2001. The monthly minimum lease rental for the six vehicles totaled \$2,144.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements (Continued)

Note 10 RISK MANAGEMENT

LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuring to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,250/ claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 1,250/claim
Criminal Proceedings	\$ 50,000/claim	\$ 500/claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500/claim

The District Attorney's payment of the deductible is the only liability associated with his general liability insurance. The Lafourche Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

HEALTH INSURANCE

The Lafourche Parish Council provides health and life insurance to the District Attorney's employees. However, the District Attorney does reimburse the Lafourche Parish Council for 50% of 95% of medical and life insurance premiums paid on behalf of the District Attorney's clerical staff and 100% of the District Attorney and Assistant District Attorney's medical and life insurance premiums. Settlements have not exceeded insurance coverage in any of the three proceeding years.

Note 11 LITIGATION AND CLAIMS

At December 31, 2001, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

***REQUIRED SUPPLEMENTARY
INFORMATION***

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MAJOR FUNDS

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

Assessment Fund - The Assessment Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 16:16, which authorizes the collection of an amount from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

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

Title IV-D Office Fund - The Title IV-D Office Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

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

Budget Comparison Schedule
General Fund
Year Ended December 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 104,000	\$ 104,000	\$ 113,123	\$ 9,123
Intergovernmental	-	-	100,000	100,000.00
Interest	2,000	3,500	3,682	182
Total Revenues	<u>106,000</u>	<u>107,500</u>	<u>216,805</u>	<u>109,305</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	35,900	47,551	40,669	6,882
Court Costs	11,500	16,000	14,885	1,115
Travel and conventions	38,500	27,400	28,009	(609)
Dues and subscriptions	14,000	15,500	14,478	1,022
Automobile leases	30,000	25,000	22,433	2,567
Insurance	81,000	87,250	86,996	254
Total current expenditures	<u>210,900</u>	<u>218,701</u>	<u>207,470</u>	<u>11,231</u>
Capital outlay	18,000	1,000	762	238
Total expenditures	<u>228,900</u>	<u>219,701</u>	<u>208,232</u>	<u>11,469</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(122,900)</u>	<u>(112,201)</u>	<u>8,573</u>	<u>120,774</u>
OTHER FINANCING SOURCES				
Operating transfers in	15,000	-	-	-
Total other financing sources	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(107,900)</u>	<u>(112,201)</u>	<u>8,573</u>	<u>120,774</u>
FUND BALANCES				
Beginning	223,500	233,622	233,620	(2)
Ending	<u>\$ 115,600</u>	<u>\$ 121,421</u>	<u>\$ 242,193</u>	<u>\$ 120,772</u>

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

Budget Comparison Schedule
Assessment Fund
Year Ended December 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 195,000	\$ 175,000	\$ 190,203	\$ 15,203
Interest	5,000	7,000	6,943	(57)
Total Revenues	<u>200,000</u>	<u>182,000</u>	<u>197,146</u>	<u>15,146</u>
EXPENDITURES				
Current:				
General government - judicial				
Personnel services	196,300	151,800	152,034	(234)
Office operations	-	-	414	(414)
Insurance	3,000	3,200	3,073	127
Total current expenditures	<u>199,300</u>	<u>155,000</u>	<u>155,521</u>	<u>(521)</u>
Net change in fund balance	<u>700</u>	<u>27,000</u>	<u>41,625</u>	<u>14,625</u>
FUND BALANCES				
Beginning	289,500	289,500	310,792	21,292
Ending	<u>\$ 290,200</u>	<u>\$ 316,500</u>	<u>\$ 352,417</u>	<u>\$ 35,917</u>

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

Budget Comparison Schedule
Worthless Check Collection Fund
Year Ended December 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 82,000	\$ 58,700	\$ 54,247	\$ (4,453)
Interest	2,000	5,400	5,264	(136)
Total Revenues	<u>84,000</u>	<u>64,100</u>	<u>59,511</u>	<u>(4,589)</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	11,000	9,500	9,840	(340)
Total current expenditures	<u>11,000</u>	<u>9,500</u>	<u>9,840</u>	<u>(340)</u>
Net changes in fund balances	<u>73,000</u>	<u>54,600</u>	<u>49,671</u>	<u>(4,929)</u>
FUND BALANCES				
Beginning	215,000	215,888	215,888	-
Ending	<u>\$ 288,000</u>	<u>\$ 270,488</u>	<u>\$ 265,559</u>	<u>\$ (4,929)</u>

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

Budget Comparison Schedule
Bond Forfeiture Fund
Year Ended December 31, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 47,000	\$ 45,600	\$ 40,076	\$ (5,524)
Interest	1,500	2,800	2,862	62
Total Revenues	<u>48,500</u>	<u>48,400</u>	<u>42,938</u>	<u>(5,462)</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	6,720	6,720	7,910	(1,190)
Total current expenditures	<u>6,720</u>	<u>6,720</u>	<u>7,910</u>	<u>(1,190)</u>
Net change in fund balances	41,780	41,680	35,028	(6,652)
FUND BALANCES				
Beginning	111,000	113,412	113,412	-
Ending	<u>\$ 152,780</u>	<u>\$ 155,092</u>	<u>\$ 148,440</u>	<u>\$ (6,652)</u>

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

Budget Comparison Schedule
IV-D Office Fund
Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Intergovernmental	\$ 161,000	\$ 161,000	\$ 181,545	\$ 20,545
Interest	85	150	145	(5)
Total Revenues	161,085	161,150	181,690	20,540
EXPENDITURES				
Current:				
General government - judicial				
IV-D program	161,000	161,000	181,545	(20,545)
Total current expenditures	161,000	161,000	181,545	(20,545)
Net change in fund balances	85	150	145	(5)
FUND BALANCES				
Beginning	425	425	425	-
Ending	\$ 510	\$ 575	\$ 570	\$ (5)

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
NONMAJOR FUNDS

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

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

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

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

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

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2001

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Intervention Fund	Asset Forfeiture Fund	Child Support Incentive	Victims Assistance Fund	
Cash	\$ 73,650	\$ 14,713	\$ 98,472	\$ 5,278	\$ 192,113
TOTAL ASSETS	\$ 73,650	\$ 14,713	\$ 98,472	\$ 5,278	\$ 192,113
FUND BALANCES					
Unreserved - reported in:					
Special Revenue Funds	\$ 73,650	\$ 14,713	\$ 98,472	\$ 5,278	\$ 192,113
TOTAL FUND BALANCES	\$ 73,650	\$ 14,713	\$ 98,472	\$ 5,278	\$ 192,113

ASSETS

FUND BALANCES

Unreserved - reported in:

Special Revenue Funds

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2001

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Intervention Fund	Asset Forfeiture Fund	Child Support Incentive	Victims Assistance Fund	
REVENUES					
Fines and fees	\$ 38,510			\$ 25,000	\$ 38,510
Intergovernmental		\$ 3,545		131	28,545
Interest	1,421	471	\$ 2,376		4,399
Total Revenues	<u>39,931</u>	<u>4,016</u>	<u>2,376</u>	<u>25,131</u>	<u>71,454</u>
EXPENDITURES					
Current:					
General government - judicial			24,174	25,571	74,641
Personnel services	24,896				18,273
Grant to Drug Court		18,273			2,875
Office operations		2,018	857		
Total Current Expenditures	<u>24,896</u>	<u>20,291</u>	<u>25,031</u>	<u>25,571</u>	<u>95,789</u>
Net changes in fund balance	15,035	(16,275)	(22,655)	(440)	(24,335)
FUND BALANCES					
Beginning	58,615	30,988	121,127	5,718	216,448
Ending	<u>\$ 73,650</u>	<u>\$ 14,713</u>	<u>\$ 98,472</u>	<u>\$ 5,278</u>	<u>\$ 192,113</u>

***INTERNAL CONTROL
AND
COMPLIANCE REPORTS***



STAGNI & COMPANY, LLC

OVER FINANCIAL REPORTING BASED ON AN AUDIT OF REPORT ON COMPLIANCE AND ON INTERNAL CONTROL BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited the basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2001, and have issued our report thereon dated February 1, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Seventeenth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Seventeenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Stagni & Company

Thibodaux, Louisiana
February 1, 2002



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

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 2001

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

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

Management's Corrective Action Plan
For the Year Ended December 31, 2001

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