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**DISTRICT ATTORNEY OF THE
TWELFTH JUDICIAL DISTRICT**
Acadiane Parish, Louisiana

Financial Report

Year Ended December 31, 2002

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other interested public officials. The report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 3/5/03

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INDEPENDENT AUDITORS' REPORT

The Honorable Eddie Keady
District Attorney of the Twelfth Judicial District
Averydell Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twelfth Judicial District, Averydell Parish, Louisiana, a component unit of the Averydell Parish Police Jury, as of and for the year ended December 31, 2005, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twelfth Judicial District, Averydell Parish, Louisiana, as of December 31, 2005, 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 a report dated January 23, 2006 on our consideration of the District Attorney of Twelfth 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.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Ascension Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Keller, Champagne, Slavin & Company, LLC
Certified Public Accountants

Marksville, Louisiana
January 28, 2005

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 (Amended Petition, Exhibits)

Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 2002

ASSETS AND OTHER DEBITS

Cash	Governmental		Fiduciary		Account Group		Funds		
	Fund Types		Fund Type		General		Special		
	General	Special	Agency	Trust	Fixed Assets	Long-Term	(Revolving Only)	Other	
Receivables	\$ 10,000	\$25,200	\$17,700	\$ -	\$ -	\$ -	\$ -	\$ 60,900	\$ 96,600
Contributions on file and in bills	6,210	-	-	-	-	-	-	6,210	6,440
Initial pending interest	10,000	-	-	-	-	-	-	10,000	9,424
State of Louisiana	-	17,000	-	-	-	-	-	17,000	16,928
Other	17,900	-	-	-	-	-	-	17,900	-
Due from other funds	0,000	-	-	-	-	-	-	0,000	16,786
Pensions and employment	-	-	-	-	115,100	-	-	115,100	113,100
Library funds	-	-	-	-	5,212	-	-	5,212	5,212
Land	-	-	-	-	76,000	-	-	76,000	76,000
Building and improvements	-	-	-	-	707,200	-	-	707,200	707,200
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	150,000	-	150,000	375,000
Total assets and other debits	\$ 45,210	\$46,500	\$17,700	\$ -	\$957,200	\$150,000	\$ -	\$1,215,900	\$1,450,400

(continued)

DISTRICT ATTORNEY OF THE TWILIGHT TRIBAL DISTRICT
Anguillea Park, Louisiana

Combined Balance Sheet - All Fund Types and Asset Groups (Continued)
December 31, 2002

LIABILITIES, EQUITY AND OTHER CREDITS

	Governmental Fund Types		Fiduciary Fund Type		Account Groups		Totals	
	General	Special Revenue	Agency Fund	Trust	General Fund Assets	Capital Long-Term Debt	Major Accounts Only (2002)	2001
Liabilities:								
Payroll taxes payable	\$ -	\$ 2,748	\$ -	\$ -	\$ -	\$ -	\$ 2,748	\$ 1,273
Deferred revenue	4,281	-	-	-	-	-	4,281	-
Due to other governmental units	-	5,895	-	-	-	-	5,895	1,091
Due to other funds	-	-	6,895	-	-	-	6,895	16,796
Contingencies of liabilities	-	-	-	-	119,800	-	119,800	211,800
Total liabilities	4,281	8,643	6,895	0.00	-	119,800	193,729	491,660
Equity and other credits:								
Investment in general fund assets	-	-	-	-	593,288	-	593,288	693,288
Fund balances -								
Unreserved, undesignated	65,112	65,112	-	-	-	-	130,224	111,231
Total fund balances	65,112	65,112	-	-	-	-	130,224	111,231
Total equity and other credits	65,112	65,112	-	-	593,288	-	1,293,512	1,496,892
Total liabilities, equity and other credits	10,943	151,755	6,895	0.00	593,288	119,800	11,211,991	11,997,652

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acquifere Parish, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended December 31, 2001

	General	Special Revenue	Totals (Memorandum Only)	
			2001	2001
Revenues:				
Contributions on fees and forfeitures	\$ 108,979	\$ -	\$ 108,979	\$ 144,838
State of Louisiana - Victim Assistance	21,000	-	21,000	21,000
Red River Delta - Louisiana Commission				
Case Enhancement	4,147	-	4,147	6,671
Rent	7,176	-	7,176	28,794
District court appropriations	-	-	-	20,000
Indian gaming revenue	71,167	-	71,167	99,241
Fees for the collection of worthless checks	-	25,218	25,218	30,081
Grants from the Louisiana Department of Health and Human Resources	-	207,898	207,898	261,112
Other	2,555	1,853	4,408	5,689
Total revenues	215,817	234,969	450,786	587,794
Expenditures:				
General government - judicial:				
Salaries and related benefits	49,383	189,827	239,210	313,131
Professional services	1,897	-	1,897	4,449
Association dues	6,676	-	6,676	7,622
Rent	-	7,176	7,176	28,794
Restitution payments	-	17,061	17,061	18,239
Conventions and meetings	4,982	499	5,481	6,211
Miscellaneous	545	-	545	761
Office supplies	598	464	1,062	1,078
Debt service -				
Principal retirement	215,000	-	215,000	176,000
Interest and fiscal charges	16,871	-	16,871	26,200
Capital outlay	-	133	133	5,114
Total expenditures	286,530	207,500	494,030	547,839
Excess (deficiency) of revenues over expenditures	(70,713)	27,469	(43,244)	(40,045)
Other financing sources (uses):				
Operating transfers in	16,214	-	16,214	21,000
Operating transfers out	-	(28,119)	(28,119)	(21,000)
Total other financing sources (uses)	16,214	(28,119)	(11,905)	(10,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(54,499)	50	(54,449)	(50,045)
Fund balances, beginning	36,182	41,254	77,436	136,218
Fund balances, ending	\$ 18,115	\$ 41,282	\$ 59,397	\$ 111,573

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Arcadia Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) Actual -
All Governmental Fund Types
Year Ended December 31, 2002

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Contributions on bonded facilities	\$200,000	\$108,879	\$ - (271)	\$ -	\$ -	\$ -
State of Louisiana - Victim Assistance	11,000	11,000	-	-	-	-
East River Delta - Louisiana Commission						
Law Enforcement	4,000	4,147	147	-	-	-
Justice gaming revenue	11,000	11,897	17,897	-	-	-
Fees for the collection of warrants						
fees	-	-	-	11,000	11,118	118
Grants from the Louisiana Department of Health and Human Resources	-	-	-	204,000	197,498	1,608
Int	1,000	1,176	176	-	-	-
Other	1,000	1,111	(62)	1,000	1,021	21
Total revenues	324,000	299,911	18,862	211,000	218,517	1,207
Expenditures:						
General government - judicial:						
Salaries and related benefits	20,000	49,588	600	140,000	149,017	(27)
Professional services	4,000	5,497	280	-	-	-
Appointment data	7,000	6,676	324	-	-	-
Rent	-	-	-	1,000	1,176	(276)
Recreation payments	-	-	-	12,500	13,484	98
Conventions and meetings	4,000	4,897	10	500	499	1
Miscellaneous	50	44	(4)	-	-	-
Office supplies	100	100	(100)	100	98	98
City services:						
Principal salaries	121,000	121,000	-	-	-	-
Interest and fiscal charges	71,500	66,870	623	-	-	-
Capital outlay	-	-	-	200	100	47
Total expenditures	308,500	308,111	1,692	263,700	263,700	-
Excess (deficiency) of revenues over expenditures	(14,500)	(11,648)	11,611	27,300	28,788	1,207
Other financing sources (uses):						
Operating transfers-in	10,500	10,511	11	-	-	-
Operating transfers-out	-	-	-	(10,000)	(10,116)	(116)
Total other financing sources (uses)	10,500	10,511	11	(10,000)	(10,116)	(116)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(27,500)	(27,575)	18,668	17,300	17	1,214
Fund balances, beginning	70,000	70,000	-	41,114	41,114	-
Fund balances, ending	\$ 42,500	\$ 42,425	\$ 18,668	\$40,114	\$41,131	\$ 1,214

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Averyelles Parish, Louisiana

Notes to Financial Statements

(I) Summary of Significant Accounting Policies

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the District Attorney of the Twelfth Judicial District (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 Averyelles Parish, Louisiana.

A. Basis of Presentation

The accompanying general purpose financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

B. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, or costs, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Averyelles Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the Police Jury pays certain salaries and operating expenditures of the District Attorney.

The District Attorney of the Twelfth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created District Attorneys also give District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements (Continued)

C. Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District Attorney are classified as governmental and fiduciary fund types. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

Governmental Funds -

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 13:271.11, which provides that twelve percent of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes.

Fiduciary Fund-

Agency Fund

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. The agency fund is used to account for assets that the District Attorney holds for others in an agency capacity. The District Attorney's agency fund is the Asset Forfeiture Fund.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Arroyelles Parish, Louisiana

Notes to Financial Statements (Continued)

D. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

E. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

The District Attorney considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year. Commissions on fines and bond forfeitures are recorded in the year earned. Incentive payments are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded as accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acryvelles Parish, Louisiana

Notes to Financial Statements (Continued)

Deferred Revenues

Deferred revenues arise when resources are received by the District Attorney before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the District Attorney has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

F. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana and may invest in United States bonds, treasury notes, or certificates.

G. Short-term Interfund Receivables Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

H. Budget and Encumbrance Accounting

The District Attorney of the Twelfth Judicial District prepares budgets for the General Fund and Special Revenue Funds. Formal budget integration within the accounting records is not employed as part of the accounting system. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and were amended during the year by the District Attorney, if appropriate.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

J. Compensated Absences

Employees of the District Attorney's office do not earn vacation or sick leave.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acquifina Parish, Louisiana

Notes to Financial Statements (Continued)

K. Fund Equity

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources. Reserves represent those portions of fund balances not appropriate for expenditures or are legally segregated for a specific future use.

L. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(1) Cash

At December 31, 2012, the District Attorney had interest-bearing demand deposits (bank balances) totaling \$67,981. 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 bank. These securities are held by a normally acceptable third party financial institution in the District Attorney's name; however, the securities may be released only upon the written authorization of the District Attorney, which is the lowest credit risk as defined by the Governmental Accounting Standards Board. Deposit balances (bank balances) at December 31, 2012, are secured as follows:

Bank balances	<u>\$ 233,865</u>
Federal deposit insurance	\$ 138,828
Pledged securities	<u>97,845</u>
Total federal deposit insurance and pledged securities	<u>\$ 333,503</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadiane Parish, Louisiana

Notes to Financial Statements (Continued)

- (3) The following is a summary of receivables at December 31, 2002:

	General Fund	Special Revenue Funds	Total
Commissions on fines & forfeitures	\$ 6,323	\$ -	\$ 6,323
Indian Gaming	16,801	-	16,801
Intergovernmental:			
State of Louisiana	-	17,887	17,887
Other	17,886	-	17,886
Totals	\$34,430	\$17,887	\$52,317

- (4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Equipment	Library Books	Land	Buildings and Furnishings	Total
Balance, December 31, 2001	\$ 113,183	\$ 9,252	\$ 76,908	\$ 187,333	\$ 982,188
Additions	-	-	-	-	-
Deletions	-	-	-	-	-
Balance, December 31, 2002:	<u>\$ 113,183</u>	<u>\$ 9,252</u>	<u>\$ 76,908</u>	<u>\$ 187,333</u>	<u>\$ 982,188</u>

- (5) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the District Attorney for the year ending December 31, 2002:

<u>General Long-Term Debt</u>	Balance 12/31/2001	Additions	Deletions	Balance 12/31/2002
Civil Rates of Indebtedness	<u>\$ 179,080</u>	<u>\$ -</u>	<u>\$ 179,080</u>	<u>\$ 179,080</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acryllas Parish, Louisiana

Notes to Financial Statements (Continued)

Long-term debt payable at December 31, 2002 is comprised of the following:

Certificates of Indebtedness:

\$200,000 Certificates of Indebtedness dated August 31, 1998, due in annual installments of \$20,000 through July 1, 2003; interest at 7% per annum. \$118,000

The annual requirements to amortize all long-term debt outstanding at December 31, 2002 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 20,000	\$ 1,750	\$ 21,750
2004	20,000	1,680	21,680
2005	<u>20,000</u>	<u>1,250</u>	<u>21,250</u>
	<u>\$100,000</u>	<u>\$ 4,680</u>	<u>\$104,680</u>

40 Retirement Systems

The District Attorney participates in two cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana and District Attorney Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898.

Plan members are required to contribute 3.8 percent of their annual covered salary and the District Attorney is required to contribute at the statutory rate of 2.75 percent of the annual covered payroll. The District Attorney's contributions to the system for the year ended December 31, 2002, 2001, and 2000 were \$2,6805, \$2,166, and \$1,279 respectively, which was equal to the required contribution for each year.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acquiescent Parish, Louisiana

Notes to Financial Statements (Continued)

During the year ended December 31, 2001 the District Attorney's office also transferred \$95,178 to the Parishal Employees Retirement System on behalf of two employees for the purchase of prior service covering the period of August 1, 1973 through December 31, 1991. The cost to the District Attorney represents one-half of the employer contributions plus interest and actuarial costs. The Acquiescent Parish Police Jury transferred the remaining half of these costs during 2001.

B. District Attorneys Retirement System

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, 1998, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of available 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 40 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 18 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, 1998, 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 18 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.0% 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 70116-2699, or by calling (504) 947-3351.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements (Continued)

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.21% of annual covered payroll. Contributions to the System also include 2% of the ad valorem taxes collected throughout the state and resource sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:100, 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 employer contributions to the System for the years ending December 31, 2002 and 2001 were \$3,021, and \$1,714, respectively, equal to the required contributions for each year. The employer was not required to make any contributions for the years ended December 31, 2003, 2001 and 2000.

(7) Litigation

At December 31, 2002, there is no litigation pending against the District Attorney.

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Avoyelles Parish Police Jury, or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Avoyelles Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

(9) New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The District Attorney is required to implement this standard for the year ending December 31, 2004. The District Attorney has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Acycloles Parish, Louisiana
 General Fund

Comparative Balance Sheet
 December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash	\$ 20,900	\$ 37,537
Receivables:		
Commissions on Fees and Expenses	6,723	6,440
Indian gaming revenue	10,804	9,424
Other	17,906	-
Due from other funds	1,885	56,786
Total assets	\$ 57,218	\$ 100,187
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deferred revenue	\$ 2,081	\$ -
Fund balance:		
Unreserved, undesignated	65,137	44,847
Total liabilities and fund balance	\$ 67,218	\$ 44,847

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Awayville Parish, Louisiana
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 2001
With Comparative Actual Amounts for Year Ended December 31, 2000

	<u>2001</u>		Variance - Favorable/ Unfavorable	2000 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Commissions on fines and forfeitures	\$ 180,800	\$ 159,879	\$ (20)	\$ 144,839
State of Louisiana - Victim Assistance Revenue	21,800	21,800	-	21,080
Red River Delta - Louisiana Commission Law				
Enforcement	4,800	4,147	147	6,627
Rent	7,000	7,136	176	28,794
Local support:				
District court appropriations	-	-	-	20,080
Indian gaming division	15,000	17,107	17,107	79,541
Other revenues	3,000	2,513	(487)	3,262
Total revenues	<u>214,600</u>	<u>219,442</u>	<u>16,242</u>	<u>198,863</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	50,000	48,185	815	122,942
Professional services	4,000	3,697	303	4,449
Association dues	7,000	6,876	124	7,622
Conventions and meetings	4,000	4,600	(2)	4,938
Miscellaneous	500	541	(41)	278
Office supplies	200	330	(130)	158
Debt service -				
Principal	225,800	221,080	-	116,008
Interest	17,200	16,875	625	16,508
Capital outlay	-	-	-	3,494
Total expenditures	<u>308,200</u>	<u>306,570</u>	<u>1,630</u>	<u>306,123</u>
Excess (deficiency) of revenues over expenditures	<u>(174,200)</u>	<u>(16,568)</u>	<u>18,612</u>	<u>88</u>
Other financing sources:				
Operating transfers in	18,308	18,516	18	21,080
Transfers (deficiency) of revenues and other sources over expenditures	(21,780)	(1,002)	18,648	21,540
Fund balances, beginning	<u>70,187</u>	<u>70,187</u>	<u>-</u>	<u>44,647</u>
Fund balances, ending	<u>\$ 48,407</u>	<u>\$ 49,115</u>	<u>\$ 18,648</u>	<u>\$ 70,187</u>

SPECIAL REVENUE FUNDS

Title IV-D Fund -

Monies received in this fund consist of incentive payments from the Louisiana Department of Health and Human Resources. The costs of enforcing child support obligations are accounted for in this fund.

Workless Check Collection Fee Fund -

Monies received in this fund consist 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 workless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Acycelles Parish, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 December 31, 2002
 With Comparative Totals for December 31, 2001

	Title	Working Check Collection Fee	Totals	
	FY-D	Fee	2002	2001
ASSETS				
Cash	\$26,051	\$ 3,217	\$29,268	\$43,828
Receivables:				
Grant from the Louisiana Department of Health and Human Resources	<u>17,087</u>	<u>-</u>	<u>17,087</u>	<u>16,879</u>
Total assets	<u>\$43,138</u>	<u>\$ 3,217</u>	<u>\$46,355</u>	<u>\$60,697</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$14,991
Payroll taxes payable	1,322	-	1,322	945
Retirement contributions payable	<u>1,646</u>	<u>-</u>	<u>1,646</u>	<u>1,777</u>
Total liabilities	<u>2,968</u>	<u>-</u>	<u>2,968</u>	<u>17,713</u>
Fund balance:				
Unreserved, undesignated	<u>40,170</u>	<u>3,217</u>	<u>43,387</u>	<u>43,534</u>
Total liabilities and fund balance	<u>\$43,138</u>	<u>\$ 3,217</u>	<u>\$46,355</u>	<u>\$60,697</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Acadian Parish, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Year Ended December 31, 2002

With Comparative Totals for Year Ended December 31, 2001

	Title IV-D	Worthless Check Collection Fees	Totals	
			2002	2001
Revenues:				
Fees for collection of worthless checks	\$ -	\$25,318	\$25,318	\$20,881
Louisiana Department of Health and Human Resources grant	207,898	-	207,898	183,112
Other	995	458	1,453	1,318
Total revenues	<u>208,893</u>	<u>25,776</u>	<u>234,669</u>	<u>205,311</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	174,877	5,150	180,027	189,179
Reimbursement payments	-	15,461	15,461	18,228
Rent	7,178	-	7,178	28,794
Conventions and meetings	489	-	489	1,313
Miscellaneous	-	-	-	31
Office supplies	404	-	404	848
Capital Outlay	133	-	133	2,678
Total expenditures	<u>183,889</u>	<u>20,611</u>	<u>204,500</u>	<u>241,068</u>
Excess (deficiency) of revenues over expenditures	<u>25,004</u>	<u>5,165</u>	<u>30,169</u>	<u>(35,757)</u>
Other financing sources:				
Operating transfers out	(3,316)	(25,688)	(28,104)	(25,688)
Excess (deficiency) of revenues over expenditures and other uses	<u>18,888</u>	<u>(19,833)</u>	<u>33</u>	<u>(32,003)</u>
Fund balances, beginning	<u>20,482</u>	<u>25,082</u>	<u>45,524</u>	<u>75,966</u>
Fund balances, ending	<u>\$ 39,370</u>	<u>\$ 5,249</u>	<u>\$ 44,619</u>	<u>\$ 43,963</u>

COMPLIANCE AND INTERNAL CONTROL

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FEDERAL REGISTERATION BOARD

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MEMBERSHIP BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Eddie Knox
District Attorney of the Twelfth Judicial District
Acacynon Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Acacynon Parish, Louisiana, a component unit of the Acacynon Parish Police Jury, primary government, as of and for the year ended December 31, 2003, and have issued our report thereon dated January 28, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twelfth Judicial District's general purpose 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 these 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 Twelfth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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.

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This report is intended solely for the information and use of the District Attorney, officers within the organization, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Koller, Champagne, Slaven & Company, LLC
Certified Public Accountants

Monroeville, Louisiana
January 28, 2013

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Arroyo Pinar, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended December 31, 2000**

Fiscal Year Finding Initially Discovered	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
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CURRENT YEAR (12/31/00) -

There were no findings for the year ended December 31, 2000.

PREVIOUS YEAR (12/31/99) -

There were no findings for the year ended December 31, 2000.