

**DISTRICT ATTORNEY  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT**

**Financial Statements &  
Supplemental Financial Information**

**December 31, 2005**

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

Release Date 7/26/06



**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

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**Management Discussion  
& Analysis  
(MD&A)**

# District Attorney of the Twenty-Eighth Judicial District

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## MANAGEMENTS DISCUSSION AND ANALYSIS

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As management of the District, we offer readers of the District Attorney of the Twenty-Eighth Judicial District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2005. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

### FINANCIAL HIGHLIGHTS

- The assets of the District's governmental activities exceeded its liabilities at the close of the most recent fiscal year by \$62,448 (*net assets*). Of this amount, \$37,510 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District had total revenues of \$354,207, which is a \$17,127 increase from last year.
- The District had total expenditures of \$358,407, which is a \$37,201 increase from last year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*.

### FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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**MD&A**

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**USING THIS ANNUAL REPORT**

The District's annual report consists of financial statements that show information about the District's fund, an enterprise fund.

Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the other information included in this report. 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 of this report.

**Table 1**  
**Balance Sheet**  
**Governmental Activities**

The following table represents a condensed Comparative Statement of Net Assets as of December 31, 2005:

	<u>2004</u>	<u>2005</u>	<u>% Change</u>
<b>Assets</b>			
Cash & Cash Equivalents	\$ 27,035	\$ 30,533	13%
Receivables	19,530	15,140	-22%
Capital Assets, Net of Accumulated Depreciation	23,478	48,911	108%
<b>Total Assets</b>	<u>70,043</u>	<u>94,584</u>	35%
<b>Liabilities &amp; Net Assets</b>			
Accounts, Salaries, & Other Payables	4,855	32,136	562%
<b>Total Liabilities</b>	<u>4,855</u>	<u>32,136</u>	562%
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	23,478	24,938	6%
Unrestricted	41,710	37,510	-10%
<b>Total Net Assets</b>	<u>65,188</u>	<u>62,448</u>	-4%

**Table 2**  
**Changes in Fund Balance**  
**Governmental Funds**

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended December 31, 2005:

	<u>2004</u>	<u>2005</u>	<u>% Change</u>
<b>Beginning Fund Balances</b>	\$ 25,838	\$ 41,710	61%
Total Revenues	337,080	354,207	5%
Total Expenditures	(321,206)	(358,407)	12%
<b>Increase (Decrease) in Fund Balances</b>	<u>15,874</u>	<u>(4,200)</u>	-126%
<b>Ending Fund Balances</b>	<u>\$ 41,712</u>	<u>\$ 37,510</u>	-10%

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## MD&A

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### CAPITAL ASSETS

#### *Capital Assets*

At December 31, 2005, the District had \$48,911 invested in capital assets, including furniture and equipment.

#### Capital Assets at Year-End

Furniture & Equipment	\$ 89,833
Accumulated Depreciation	(40,922)
Total Capital Assets, Net of Depreciation	<u>\$ 48,911</u>

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Reed Walters, District Attorney, at the District Attorney of the Twenty-Eighth Judicial District, PO Box 1940, Jena, Louisiana 71342, telephone number (318) 992-8282.

**JOHN R. VERCHER PC**  
***Certified Public Accountant***

P.O. Box 1608  
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**INDEPENDENT AUDITOR'S REPORT**

Honorable Reed Walters  
District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana

I have audited the accompanying financial statements of the governmental activities of the District Attorney of the Twenty-Eighth Judicial District, Jena, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2005 which collectively comprise the District Attorney of the Twenty-Eighth Judicial District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Eighth Judicial District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the District Attorney of the Twenty-Eighth Judicial District in Jena, Louisiana, as of December 31, 2005 and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 22, 2006, on my consideration of the District Attorney of the Twenty-Eighth Judicial District, Louisiana's internal control over financial reporting and on my test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

*John R. Vercher*

May 22, 2006  
Jena, Louisiana

**Basic Financial Statements**

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Statement of Net Assets  
December 31, 2005**

<b>ASSETS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Cash & Cash Equivalents	\$ 27,170
Investments	3,363
Accounts Receivable	15,140
Capital Assets, Net of Accumulated Depreciation	<u>48,911</u>
<b>TOTAL ASSETS</b>	<b><u>94,584</u></b>
<b>LIABILITIES</b>	
Accounts Payable	7,301
Due to Supplemental	862
Notes Payable	<u>23,973</u>
<b>TOTAL LIABILITIES</b>	<b><u>32,136</u></b>
<b>NET ASSETS</b>	
Invested in Capital Assets, Net of Related Debt	24,938
Restricted	-0-
Unrestricted	<u>37,510</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$ 62,448</u></b>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Statement of Activities  
Year Ended December 31, 2005**

<b>FUNCTIONS/PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>OPERATING GRANTS &amp; OTHER CONTRIBUTIONS</b>	<b>NET (EXPENSE) REVENUE</b>
Governmental Activities:				
General Government - Judicial	\$ (329,822)	\$ 114,945	\$ 212,137	\$ (2,740)
				(2,740)
				65,188
				\$ 62,448

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Balance Sheet – Governmental Funds  
December 31, 2005**

	GENERAL FUND	PRETRIAL INTERVENTION	IV-D FUND	VICTIM'S ASSISTANCE	DOMESTIC VIOLENCE	TOTAL GOVERNMENT FUNDS
<b>ASSETS</b>						
Cash & Cash Equivalents	\$ 14,122	\$ 12,552	\$ 221	\$ 100	\$ 175	\$ 27,170
Investments	3,363	-0-	-0-	-0-	-0-	3,363
Receivables	6,488	-0-	8,652	-0-	-0-	15,140
<b>TOTAL ASSETS</b>	<b>23,973</b>	<b>12,552</b>	<b>8,873</b>	<b>100</b>	<b>175</b>	<b>45,673</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts Payable	7,301	-0-	-0-	-0-	-0-	7,301
Due to Supplemental	862	-0-	-0-	-0-	-0-	862
<b>TOTAL LIABILITIES</b>	<b>8,163</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>8,163</b>
<b>FUND BALANCES</b>						
Unreserved - Designated	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved - Undesignated	15,810	12,552	8,873	100	175	37,510
<b>TOTAL FUND BALANCES</b>	<b>15,810</b>	<b>12,552</b>	<b>8,873</b>	<b>100</b>	<b>175</b>	<b>37,510</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 23,973</b>	<b>\$ 12,552</b>	<b>\$ 8,873</b>	<b>\$ 100</b>	<b>\$ 175</b>	<b>\$ 45,673</b>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Reconciliation of the Balance Sheet – Governmental Funds  
to the Statement of Net Assets  
Year Ended December 31, 2005**

Fund balances – total governmental funds \$ 37,510

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 governmental funds.

Capital Assets	\$	89,833	
Less Accumulated Depreciation		<u>(40,922)</u>	48,911

Long-term liabilities including notes payable are not due and payable in the current period and therefore are not reported in the governmental funds.

Notes Payable	\$	<u>(23,973)</u>	
			<u>(23,973)</u>

Net assets of governmental activities	\$	<u>62,448</u>	
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The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2005**

	GENERAL FUND	PRETRIAL INTERVENTION	IV-D FUND	VICTIM'S ASSISTANCE	DOMESTIC VIOLENCE	TOTAL GOVERNMENT FUNDS
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ 30,820	\$ 53,058	\$ 26,172	\$ -	\$ 110,050
Commissions on Fines	57,943	-	-	-	-	57,943
Police Jury	-	-	3,000	-	-	3,000
Other Income	41,045	-	100	-	-	41,145
Worthless Check Collection	114,945	-	-	-	-	114,945
Auto Loan	27,124	-	-	-	-	27,124
<b>TOTAL REVENUES</b>	<b>241,057</b>	<b>30,820</b>	<b>56,158</b>	<b>26,172</b>	<b>-</b>	<b>354,207</b>
<b>EXPENDITURES</b>						
Worthless Checks	45,025	-	-	-	-	45,025
Loan Payments	3,832	-	-	-	-	3,832
Auto Expenditures	8,456	-	-	-	-	8,456
Travel	13,907	-	-	-	-	13,907
Legal & Accounting	1,280	-	-	-	-	1,280
Insurance	1,865	-	-	-	-	1,865
Dues & Subscriptions	7,738	-	-	-	-	7,738
Equipment	33,731	-	-	-	-	33,731
Utilities	2,284	-	-	-	-	2,284
Advertisement	500	-	-	-	-	500
Office Expenditures	26,064	22	3,900	1,180	-	31,166
Miscellaneous	3,621	356	-	-	-	3,977
Cost of Court	25,818	-	-	-	-	25,818
Restitution	9,060	-	-	-	-	9,060
State Money	13,206	-	2,925	-	-	16,131
Payroll Expenditures	76,934	-	50,638	26,045	-	153,617
<b>TOTAL EXPENDITURES</b>	<b>273,341</b>	<b>378</b>	<b>57,463</b>	<b>27,223</b>	<b>-</b>	<b>358,407</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	31,600	-	742	-	-	32,342
Transfer Out	(742)	(28,600)	(2,000)	(1,000)	-	(32,342)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>30,858</b>	<b>(28,600)</b>	<b>(1,258)</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(1,426)</b>	<b>1,842</b>	<b>(2,563)</b>	<b>(2,053)</b>	<b>-</b>	<b>(4,200)</b>
<b>FUND BALANCE -- BEGINNING OF YEAR</b>	<b>17,236</b>	<b>10,710</b>	<b>11,436</b>	<b>2,153</b>	<b>175</b>	<b>41,710</b>
<b>FUND BALANCE -- END OF YEAR</b>	<b>15,810</b>	<b>12,552</b>	<b>8,873</b>	<b>100</b>	<b>175</b>	<b>37,510</b>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances  
of Government Funds to the Statement of Activities  
Year Ended December 31, 2005**

Net change in fund balances – total governmental funds \$ (4,200)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	\$	33,731	
Depreciation Expense		<u>(8,298)</u>	25,433

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The detail of these differences in the treatment of long-term debt and related items is as follows:

Issuance of New Long Term Debt		(27,125)	
Principal Payments	\$	<u>3,152</u>	<u>(23,973)</u>
Change in net assets of governmental activities	\$		<u><u>(2,740)</u></u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Statement of Fiduciary Net Assets  
December 31, 2005**

	<u>AGENCY FUNDS</u>
<b>ASSETS</b>	
Due From Other Funds	\$ <u>862</u>
<b>TOTAL ASSETS</b>	<u>862</u>
<b>LIABILITIES</b>	
Bank Overdraft	862
<b>TOTAL LIABILITIES</b>	\$ <u>862</u>

The accompanying notes are an integral part of this statement.

**Notes to the Basic  
Financial Statements**

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**INTRODUCTION**

As provided by Article V, Section 26 of the Louisiana Constitution of 1984, 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 qualified electors of the judicial district elect the District Attorney for a term of six years. The District Attorney currently employs ten people.

**1. SUMMARY OF SIGNIFICANT POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the District Attorney of the 28<sup>th</sup> Judicial District, a component unit of the LaSalle Parish Police Jury, 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 principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis for State and Local Governments*, issued June 1999.

**B. REPORTING ENTITY**

The District Attorney is an independent elected official; however, the District Attorney is fiscally dependent on the LaSalle Parish Police Jury. The police jury and councils maintain and operate the parish courthouse in which the District Attorney's office is located and provides funds for payroll and other expenses of the District Attorney's office. In addition, the councils and police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the LaSalle Parish Police Jury, the financial reporting entities of LaSalle Parish.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general governmental services provided by those governmental units, or the other governmental units that comprise the financial reporting entities.

**C. FUND ACCOUNTING**

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds:**

***General Fund***

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

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

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 expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney. Revenues and expenditures of this fund are reported in the General Fund.

***Title IV-D Special Revenue Fund***

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants 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.

***Victim Assistance Special Revenue Funds***

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victims' services and rights as provided by law.

***Domestic Violence Special Revenue Funds***

The domestic violence fund is used to account for revenues and expenditures of the domestic violence task force. The Twenty-Eighth Judicial District Attorney Domestic Violence Task Force is a unit of the Twenty-Eighth Judicial District Attorney's Office designed to assist those victims of domestic violence in LaSalle Parish receive shelter, court assistance and all other forms of assistance available to them through any local or state agency both public and private. The task force receives its funding from a grant by the Federal Government administered through the Red River Delta Law Enforcement Planning Council.

***Pre-Trial Intervention Fund Special Revenue Funds***

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. Fees received may be used for any purpose at the sole discretion of the District Attorney.

**Fiduciary Funds:**

***Agency Fund***

This fund is used to account for payroll and related withholding taxes paid from the office's various funds.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the District Attorney as a whole. These statements include all the financial activities of the District Attorney. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). 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** – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance 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. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District Attorney's operations. (See the reconciliation statements).

The amounts reflected in the General Fund in the FFS use 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 pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

***Revenues***

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Certain revenues are assessed and collected in such a manner that they can be accrued appropriately.

Commissions on the fines and forfeitures are recorded in the year they are collected by the tax collector, and intermediary collecting government.

Intergovernmental revenues are recorded when the District Attorney is entitled to the funds.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

***Expenditures***

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

***Other Financing Sources (Uses)***

Transfers between funds, which are not expected to be repaid, and proceeds from the sale of assets are accounted for as other financing sources (uses).

**E. BUDGETS**

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with U.S. generally accepted accounting principles. The proposed budget, prepared on the modified accrual basis of accounting, for fiscal year December 31, 2005 was completed, published, and made available for public inspection in November 2004. The public hearing was held at the District Attorney's office in December 2004 for comments from taxpayers. The budget was legally adopted and amended, as necessary, by the District Attorney following the public hearing. All expenditure appropriations lapse at year end. The District Attorney has sole authority to make changes or amendments within various budget classifications.

**F. DEPOSITS AND INVESTMENTS**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy allow the District to invest in collateralized certificate of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments (bank certificate of deposits in excess of 90 days) for the District are reported at fair value.

**G. RECEIVABLES AND PAYABLES**

All trade and other receivables are shown net of an allowance for uncollectables.

**H. CAPITAL ASSETS**

Capital Assets, which include property and equipment, are reported in the applicable columns in the government-wide financial statements. Capital assets are capitalized at historical cost. The District maintains a threshold level of \$500 or more for capitalizing capital assets.

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

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

<u>Description</u>	<u>Estimated Lives</u>
Vehicles	3 years
Equipment	7 years

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

**I. LONG-TERM OBLIGATIONS**

The district has no long-term debt.

**J. ESTIMATES**

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

**2. CASH AND INVESTMENTS (CD'S IN EXCESS OF 90 DAYS)**

At December 31, 2005, the District had cash and investments (bank balances) totaling \$44,486 as follows:

Demand Deposits	\$	41,123
Savings & Certificates of Deposits		3,363
<b>Total</b>	<b>\$</b>	<b><u>44,486</u></b>

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

At December 31, 2005, the District had \$44,486 in deposits (collected bank balances). These deposits are secured from risk by \$44,486 of federal deposit insurance and \$ -0- of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Cash and investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the District's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the District's name.
- 4.

Type of Investment	Category			Fair Market Value
	1	2	3	
FDIC	\$ 44,486	\$ -0-	\$ -0-	\$ 44,486
Securities	-0-	-0-	-0-	-0-
Total	\$ 44,486	\$ -0-	\$ -0-	\$ 44,486

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

**3. RECEIVABLES**

The intergovernmental receivables (net of allowances for uncollectables of -0- ) were \$15,140 as of December 31, 2005. Allowances for uncollectables were determined not to be material and thus are not presented.

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2005, for the primary government is as follows:

	<u>Beginning of Period</u>	<u>Additions</u>	<u>Deletions Transfers</u>	<u>End of Period</u>
Capital assets being depreciated:				
Equipment & furniture	56,102	33,731	-0-	89,833
Total capital assets being depreciated	\$ 56,102	\$ 33,731	\$ -0-	\$ 89,833
Less accumulated depreciation:	(32,624)	(8,298)	-0-	(40,922)
Total assets being depreciated, net	\$ 23,478	\$ 25,433	\$ -0-	\$ 48,911

**5. ACCOUNTS, SALARIES AND OTHER PAYABLES**

The payables of \$32,136 at December 31, 2005 are as follows:

Accounts Payable	\$ 7,301
Due to Supplemental	862
Notes Payable	23,973
Total	\$ 32,136

**6. PENSION PLANS**

*Plan Description.* The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

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

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent 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 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established 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, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling (225)267-4824.

*Funding Policy.* Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The rate is a percentage of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The rate at the beginning of 2005 was 3.75% but changed to 6% beginning July 2005. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the year ending December 31, 2005 was \$3,210.37, equal to the required contributions for the year.

**7. OPERATING LEASES**

The District Attorney's office is obligated with Sabine State Bank for an operating lease. Operating leases do not give rise to property rights or lease obligations, and therefore, the result of the lease agreements are not reflected in the account groups.

The minimum annual commitments under the operating lease are as follows:

<u>Year Ending December 31</u>	<u>Automobile</u>
2006	\$ 1,600
Total	\$ 1,600

**8. EXPENSES AND DEBT SERVICE OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenses and debt service of the District Attorney paid out of the funds of the criminal court fund of the Police Jury of LaSalle Parish or directly by the State of Louisiana.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana**

**NOTES TO THE BASIC FINANCIAL STATEMENTS - (CONTINUED)**

**9. FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States of America Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

**10. AGENCY FUND**

The agency fund of the District Attorney's Office is used to pay payroll due from the various funds of the office. Use of the agency fund allows efficient accounting of payroll, withholding and payment of payroll taxes and benefits. During the year the following transactions accrued in the agency fund:

<b>Receipts</b>		
Transfers from Various Funds	\$	<u>153,637</u>
<b>Disbursements</b>		
Salaries, Taxes and Benefits	\$	<u>153,637</u>

**11. TRANSFERS**

Transfers are made between funds for the operation of the district.

**12. EXPENDITURES IN EXCESS OF APPROPRIATIONS**

The District Attorney overspent its General Fund budget by \$28,905 or 11.8% and overspent its Victim's Assistance Fund budget by \$1,771 or 7% during the year.

The Budget Act requires that budgets be amended when the variance exceeds 5% or more.

**13. DUE FROM/TO OTHER FUNDS**

	<b>Due From</b>		<b>Due To</b>
12% Fund	\$ -0-	\$	862
Agency Fund	862		-0-
Total	\$ 862	\$	862

**Required Supplementary Information**

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
General Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2005**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Commissions on Fines	\$ 51,500	\$ 57,000	\$ 57,943	\$ 943
Police Jury	-0-	-0-	-0-	-0-
Other Income	27,000	43,000	41,045	(1,955)
Worthless Check Collection	100,000	110,000	114,945	4,945
Auto Loan	-0-	-0-	27,124	27,124
<b>TOTAL REVENUES</b>	<u>178,500</u>	<u>210,000</u>	<u>241,057</u>	<u>31,057</u>
<b>EXPENDITURES</b>				
Worthless Checks	40,000	49,000	45,025	3,975
Loan Payments	4,800	6,300	3,832	2,468
Auto Expenditures	10,000	7,000	8,456	(1,456)
Travel	7,000	10,500	13,907	(3,407)
Legal & Accounting	4,200	3,161	1,280	1,881
Insurance	2,100	2,300	1,865	435
Dues & Subscriptions	7,500	9,300	7,738	1,562
Equipment	2,200	6,800	33,731	(26,931)
Utilities	4,000	2,300	2,284	16
Advertisement	1,000	600	500	100
Office Expenditures	15,300	25,000	26,064	(1,064)
Miscellaneous	9,850	3,275	3,621	(346)
Cost of Court	25,000	26,000	25,818	182
Restitution	5,000	11,900	9,060	2,840
State Money	5,000	3,000	13,206	(10,206)
Payroll Expense	70,000	78,000	76,954	1,046
<b>TOTAL EXPENDITURES</b>	<u>212,950</u>	<u>244,436</u>	<u>273,341</u>	<u>(28,905)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	42,450	39,200	31,600	(7,600)
Transfer Out	(8,000)	(22,000)	(742)	21,258
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>34,450</u>	<u>17,200</u>	<u>30,858</u>	<u>13,658</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	\$ -0-	\$ (17,236)	(1,426)	\$ 15,810
<b>FUND BALANCE - BEGINNING OF YEAR</b>			<u>17,236</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 15,810</u>	

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Pre-Trial Intervention  
Budgetary Comparison Schedule  
Year Ended December 31, 2005**

	<u>BUDGETED AMOUNTS</u>			<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 52,000	\$ 29,000	\$ 30,820	\$ 1,820
<b>TOTAL REVENUES</b>	<u>52,000</u>	<u>29,000</u>	<u>30,820</u>	<u>1,820</u>
<b>EXPENDITURES</b>				
Office Expenditures	100	100	22	78
Miscellaneous	8,900	500	356	144
<b>TOTAL EXPENDITURES</b>	<u>9,000</u>	<u>600</u>	<u>378</u>	<u>222</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-0-	-0-	-0-	-0-
Transfer Out	(43,000)	(39,110)	(28,600)	10,510
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(43,000)</u>	<u>(39,110)</u>	<u>(28,600)</u>	<u>10,510</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	\$ -0-	\$ (10,710)	1,842	\$ 12,552
<b>FUND BALANCE - BEGINNING OF YEAR</b>			<u>10,710</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 12,552</u>	

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
IV-D Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2005**

	<u>BUDGETED AMOUNTS</u>			<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 54,200	\$ 50,000	\$ 53,058	\$ 3,058
Police Jury	-0-	-0-	3,000	3,000
Other Income	-0-	-0-	100	100
<b>TOTAL REVENUES</b>	<u>54,200</u>	<u>50,000</u>	<u>56,158</u>	<u>6,158</u>
<b>EXPENDITURES</b>				
Office Expenditures	9,100	7,000	3,900	3,100
State Money	-0-	4,000	2,925	1,075
Payroll Expenditures	45,100	53,000	50,638	2,362
<b>TOTAL EXPENDITURES</b>	<u>54,200</u>	<u>64,000</u>	<u>57,463</u>	<u>6,537</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-0-	7,563	742	(6,821)
Transfer Out	-0-	(5,000)	(2,000)	3,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-0-</u>	<u>2,563</u>	<u>(1,258)</u>	<u>(3,821)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	\$ -0-	\$ (11,437)	(2,563)	\$ 8,874
<b>FUND BALANCE - BEGINNING OF YEAR</b>			<u>11,436</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 8,873</u>	

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Victim's Assistance  
Budgetary Comparison Schedule  
Year Ended December 31, 2005**

	<u>BUDGETED AMOUNTS</u>			<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 25,500	\$ 17,800	\$ 26,172	\$ 8,372
<b>TOTAL REVENUES</b>	<u>25,500</u>	<u>17,800</u>	<u>26,172</u>	<u>8,372</u>
<b>EXPENDITURES</b>				
Office Expenditures	194	50	1,180	(1,130)
Payroll Expenditures	24,806	25,404	26,045	(641)
<b>TOTAL EXPENDITURES</b>	<u>25,000</u>	<u>25,454</u>	<u>27,225</u>	<u>(1,771)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-0-	8,300	-0-	(8,300)
Transfer Out	(500)	(2,800)	(1,000)	1,800
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(500)</u>	<u>5,500</u>	<u>(1,000)</u>	<u>(6,500)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	\$ -0-	\$ (2,154)	(2,053)	\$ 101
<b>FUND BALANCE -- BEGINNING OF YEAR</b>			<u>2,153</u>	
<b>FUND BALANCE -- END OF YEAR</b>			<u>\$ 100</u>	

The accompanying notes are an integral part of this statement.

**District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana  
Domestic Violence  
Budgetary Comparison Schedule  
Year Ended December 31, 2005**

	<u>BUDGETED AMOUNTS</u>			<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Intergovernmental	\$ 9,894	\$ -0-	\$ -0-	\$ -0-
<b>TOTAL REVENUES</b>	<u>9,894</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>EXPENDITURES</b>				
Office Expense	2,894	175	-0-	175
Payroll Expense	7,000	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<u>9,894</u>	<u>175</u>	<u>-0-</u>	<u>175</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-0-	-0-	-0-	-0-
Transfer Out	-0-	-0-	-0-	-0-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	\$ -0-	\$ (175)	\$ -0-	\$ 175
<b>FUND BALANCE - BEGINNING OF YEAR</b>			<u>175</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>175</u>	

The accompanying notes are an integral part of this statement.

**Other Reports**

**JOHN R. VERCHER PC**  
**Certified Public Accountant**

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Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374

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

District Attorney of the Twenty-Eighth Judicial District  
Jena, Louisiana

I have audited the financial statements of the governmental activities of the District Attorney of the Twenty-Eighth Judicial District, Jena, Louisiana, a component unit of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2005, which collectively comprise the District Attorney of the Twenty-Eighth Judicial District, Jena, Louisiana, basic financial statements and have issued my report thereon dated May 22, 2006. I conducted my 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 Twenty-Eighth Judicial District, LaSalle Parish, Louisiana's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*, except as follows and discussed in the accompanying schedule of findings and questioned costs:

- 2005-C-1 Budget Variances
- 2005-C-2 Documentation of Expenditures

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 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. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties; however, this document is public record and its use is not limited.

*John R. Vercher*

May 22, 2006  
Jena, Louisiana

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST  
For the Year Ended December 31, 2005**

I have audited the component unit financial statement of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, as of and for the year ended December 31, 2005 and have issued my report thereon dated May 22, 2006. I conducted my audit in accordance with generally accepted auditing standards 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 of America. My audit of the financial statements as of December 31, 2005 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

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

Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

**b. Federal Awards (Not Applicable)**

Internal Control

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Type of Opinion On Compliance      Unqualified       Qualified   
For Major Programs      Disclaimer       Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes  No

**c. Identification Of Major Programs:**

CFDA Number (s)	Name Of Federal Program (or Cluster)
-----------------	--------------------------------------

Dollar threshold used to distinguish between Type A and Type B Programs: 100

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?  Yes  No

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)  
For the Year Ended December 31, 2005**

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS**

<b>Reference</b>	<b>Description of Finding</b>	<b>Recommendation</b>
<b>2005-C-1</b>	<p><b><u>Budget Variances</u></b></p> <p>The District Attorney had an unfavorable expenditure variance of \$28,905 or 11.8% in its General Fund and an unfavorable expenditure variance of \$1,771 or 7% in its Victim's Assistance Fund during the year. The Budget Act requires that budgets be amended when the variance exceeds 5% or more.</p>	<p>The budget should be amended when there is an unfavorable variance of 5% or more.</p>
<b>2005-C-2</b>	<p><b><u>Documentation of Expenditures</u></b></p> <p>During a sampling of expenditures the auditor found that a purchase from Wal-Mart in the amount of \$36.01 had no documentation.</p>	<p>All expenditures should be supported with an invoice describing the items purchased.</p>

**Section III – Internal Control**

No items to report.

**Section IV Federal Awards Findings and Questioned Costs.**

Not applicable.

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
JENA, LOUISIANA**

December 31, 2005

**MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS**

	<b>DESCRIPTION OF FINDING</b>	<b>CORRECTIVE ACTION PLANNED</b>	<b>CONTACT PERSON</b>	<b>ANTICIPATED COMPLETION DATE</b>
<b>2005-C-1</b>	Budget Variances	The District Attorney will begin amending its budget when variances exceed 5% or more.	Reed Walters	December 31, 2006
<b>2005-C-2</b>	Documentation of Expenditures	The District Attorney will maintain supporting documentation for all expenditures.	Reed Walters	December 31, 2006

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT  
JENA, LOUISIANA**

**STATUS OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2005**

Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the District Attorney of the Twenty-Eighth Judicial District, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended December 31, 2004.

***2004-C-1 Bonuses Paid To Employees:***

The District Attorney's Office paid onetime payments that appear to be bonuses of \$500 to six of its employees in December of 2004. Article V11R7 Section 14 of the Louisiana Constitution of 1974 prohibits bonuses being paid to employees.

***Corrective Action Taken:***

The payments to the employees were not bonuses. As you may recall, in July, 2004 a fire occurred at the LaSalle Parish Courthouse which necessitated the moving of the District Attorney's office to another location. The time of the fire was particularly critical because it was just after a jury trial had been completed and right before the next regularly scheduled arraignment and misdemeanor trial week. Rather than postpone the misdemeanor week which would have put a burden on the criminal court fund for the Parish, I chose to have my staff work extra time to move the office and have it set up and functioning so that court could continue.

To accomplish this, I had my staff work exceptionally long and hard hours above and beyond those normally required. I felt as if the employees should be paid for this extra effort on their part.

I waited until December to pay for the extra time due to the fact that I wanted to make certain that there were sufficient funds to pay with and to make certain that the budget would accommodate the extra payments. I had indicated this to my staff and all were in agreement with this.

I will from this date forward, pay any extra work that is done by the staff when the work occurs and worry about budgetary constraints at another time.