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ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004

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

Release Date 7-13-05

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VIGE ^{AND} TUJAGUE

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INDEPENDENT AUDITOR'S REPORT

The Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2004 which collectively comprise the basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the St. Landry Parish District Attorney for the year ended December 31, 2004 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.

As described in Note 2, the District has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended and interpreted, for the year ended December 31, 2004.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 14, 2005, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulation, 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.

The St. Landry Parish District Attorney has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The Honorable Earl Taylor
St. Landry Parish District Attorney

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish District Attorney's basic financial statements. The other supplementary information on pages 27-53 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the St. Landry Parish District Attorney. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Vige & Tujague

Vige & Tujague
June 14, 2005

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2004

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Cash	\$ 121,600
Investments	209,286
Due from other governmental units	266,884
Accrued interest receivable	1,052
Auto security deposit	625
Utility deposits	110
Capital assets, net	<u>2,475,285</u>
<u>Total assets</u>	<u>\$3,074,842</u>
<u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 94,796
Due to agency fund	1,066
LACE payroll payable	32,938
LACE fuel payable	4,097
LACE medicare payable	420
Deferred revenue - advances	6,256
Non-current liabilities	
Due within one year	
Capital leases payable	13,057
Notes payable	8,970
Due in more than one year	
Capital leases payable	8,826
Notes payable	-
<u>Total liabilities</u>	<u>170,426</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	2,444,432
Restricted for grants	20,143
Unrestricted	<u>439,841</u>
<u>Total net assets</u>	<u>\$2,904,416</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
DECEMBER 31, 2004

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
<u>Governmental Activities</u>				
Judicial system	\$2,821,543	\$731,638	\$1,802,500	\$ (287,405)
Interest paid	<u>1,615</u>	<u>-</u>	<u>-</u>	<u>(1,615)</u>
<u>Total governmental activities</u>	<u>\$2,823,158</u>	<u>\$731,638</u>	<u>\$1,802,500</u>	<u>(289,020)</u>
General Revenues				
Interest and investment earnings				7,971
Sale of capital assets				697
Miscellaneous				<u>193,796</u>
				<u>202,464</u>
				(86,556)
				2,990,972
				<u>\$2,904,416</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA

BALANCE SHEET

GOVERNMENTAL FUNDS
DECEMBER 31, 2004

	<u>GENERAL</u>	<u>IV-D</u>	<u>MENTOR</u>	<u>OTHER</u> <u>GOVERNMENTAL</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
<u>ASSETS</u>					
Cash	\$ 113,761	\$ 2,279	\$ 1,618	\$ 3,942	\$ 121,600
Investments	209,286	-	-	-	209,286
Due from other funds	94,504	-	-	-	94,504
Due from other governmental units	149,181	82,100	30,388	5,215	266,884
Accrued interest receivable	1,052	-	-	-	1,052
Auto security deposit	625	-	-	-	625
Utility deposits	110	-	-	-	110
Total assets	<u>\$568,519</u>	<u>\$84,379</u>	<u>\$32,006</u>	<u>\$9,157</u>	<u>\$694,061</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenses	\$ 88,073	\$ 6,723	\$ -	\$ -	\$ 94,796
Due to other funds	1,066	57,627	31,892	4,985	95,570
LACE payroll payable	32,938	-	-	-	32,938
LACE fuel payable	4,097	-	-	-	4,097
LACE medicare payable	420	-	-	-	420
Deferred revenue - advances	2,084	-	-	4,172	6,256
Total liabilities	<u>128,678</u>	<u>64,350</u>	<u>31,892</u>	<u>9,157</u>	<u>234,077</u>
<u>FUND BALANCES</u>					
Reserved for grants	-	20,029	114	-	20,143
Unreserved, undesignated	439,841	-	-	-	439,841
Total fund balances	<u>439,841</u>	<u>20,029</u>	<u>114</u>	<u>-0-</u>	<u>459,984</u>
Total liabilities and fund balances	<u>\$568,519</u>	<u>\$84,379</u>	<u>\$32,006</u>	<u>\$9,157</u>	<u>\$694,061</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2004

Total fund balances for governmental funds at December 31, 2004		\$ 459,984
Cost of capital assets at December 31, 2004	\$2,865,179	
Less: Accumulated depreciation as of December 31, 2004	<u>(389,894)</u>	2,475,285
Long-term liabilities at December 31, 2004		
Capital leases payable	(21,883)	
Notes payable	<u>(8,970)</u>	<u>(30,853)</u>
Net assets at December 31, 2004		<u>\$2,904,416</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>GENERAL</u>	<u>IV-D</u>	<u>MENTOR</u>	<u>OTHER GOVERNMENTAL</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
REVENUES					
Commissions on fines and bond forfeitures	\$ 731,638	\$ -	\$ -	\$ -	\$ 731,638
Intergovernmental					
Parish Government reimbursements	138,093	-	-	-	138,093
Criminal Court Fund	125,136	-	-	-	125,136
Reimbursement of Parish Government allocation	230,450	-	-	-	230,450
Share of Racino income	82,464	-	-	-	82,464
Sheriff's and City Court's reimbursements	153,460	-	-	-	153,460
Federal grants	202,368	428,742	-	81,628	712,738
State grants	290,135	-	70,024	-	360,159
Miscellaneous					
Drug seizure income	100,110	-	-	-	100,110
Interest earned	7,971	38	26	25	8,060
Rental income	88,944	-	-	-	88,944
Donations	200	-	-	-	200
Other	2,690	1,763	-	-	4,453
<u>Total revenues</u>	<u>2,153,659</u>	<u>430,543</u>	<u>70,050</u>	<u>81,653</u>	<u>2,735,905</u>
EXPENDITURES					
Judicial					
Personal and contracted services	1,236,345	343,670	60,454	68,667	1,709,136
Supplies and materials	119,397	16,079	1,914	4,871	142,261
Repairs and maintenance	56,310	4,203	-	246	60,759
Other services and charges	439,807	54,023	8,298	21,618	523,746
Payments to other governmental entities	271,986	-	-	-	271,986
Debt service	22,098	3,774	-	-	25,872
Capital outlay	115,517	5,642	-	-	121,159
<u>Total expenditures</u>	<u>2,261,460</u>	<u>427,391</u>	<u>70,666</u>	<u>95,402</u>	<u>2,854,919</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					
	(107,801)	3,152	(616)	(13,749)	(119,014)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	616	13,749	14,365
Operating transfers out	(14,365)	-	-	-	(14,365)
Gain on sale of fixed asset	1,900	-	-	-	1,900
<u>Total other financing sources (uses)</u>	<u>(12,465)</u>	<u>-</u>	<u>616</u>	<u>13,749</u>	<u>1,900</u>
NET CHANGE IN FUND BALANCE					
	(120,266)	3,152	-	-	(117,114)
FUND BALANCE, beginning of year					
	560,107	16,877	114	-	577,098
FUND BALANCE, end of year					
	\$ <u>439,841</u>	\$ <u>20,029</u>	\$ <u>114</u>	\$ <u>-</u>	\$ <u>459,984</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004

Total net change in fund balances for the year ended December 31, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$(117,114)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$121,159	
Depreciation expense for year ended December 31, 2004	<u>(114,900)</u>	6,259
Capital lease payments considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances		16,184
Note payments considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances		9,318
Less: Sale of capital asset	(1,900)	
Plus: Gain on capital assets	<u>697</u>	<u>(1,203)</u>
Total change in net assets for the year ended December 31, 2004 per Statement of Activities		\$ <u>(86,556)</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUND
DECEMBER 31, 2004

ASSETS

Cash	\$14,650
Due from other funds	<u>1,066</u>
<u>Total assets</u>	<u>\$15,716</u>

LIABILITIES

Bank overdraft	\$ 489
Due to others	<u>15,227</u>
<u>Total liabilities</u>	<u>\$15,716</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of St. Landry Parish, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

A. FINANCIAL REPORTING ENTITY

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. FINANCIAL REPORTING ENTITY (Continued)

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Government due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the St. Landry Parish 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 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 in June 1999.

Government-wide Financial Statements (GWFS). The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish District Attorney. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The St. Landry Parish District Attorney uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The major funds presented in the financial statements are described as follows:

Governmental Funds

General Fund

The General Fund was established to comply with the requirements of 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. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Funds

The Special Revenue Funds consist of the IV-D Fund, Mentor Fund, and the Access to Success Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices. This program is a non-major program.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions, etc.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, including grants, entitlements, and shared revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.0

D. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Building improvements	40 years
Furniture, fixtures, and office equipment	10-20 years
Law books	30 years
Vehicles	10 years

The St. Landry Parish District Attorney maintains a threshold level of \$300 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. CAPITAL ASSETS (Continued)

The St. Landry Parish District Attorney has no infrastructure asset expenditures.

No interest costs were incurred during construction.

E. BUDGETS AND BUDGETARY ACCOUNTING

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund and Special Revenue Funds. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund and the Special Revenue Funds were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

F. CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state, or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

G. ACCUMULATED COMPENSATED ABSENCES

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

H. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

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.

NOTE (2) - CHANGES IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2004, the St. Landry Parish District Attorney has implemented GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the St. Landry Parish District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The St. Landry Parish District Attorney also implemented GASB Statement No. 33, Accounting and Financial

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE (2) - CHANGES IN ACCOUNTING PRINCIPLES (Continued)

Reporting for Non-exchange Transactions, No. 37, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. At December 31, 2004, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

The implementation of GASB Statement No. 34 caused the opening fund balance at January 1, 2004 to be restated in terms of "net assets" as follows:

Total fund balances - Governmental Funds		\$ 577,098
- at January 1, 2004		
Add: Cost of capital assets at		
January 1, 2004	\$2,747,670	
Less: Accumulated depreciation at		
January 1, 2004	<u>(277,441)</u>	2,470,229
Less: Capital leases payable at		
January 1, 2004		(38,067)
Less: Notes payable at January 1, 2004		<u>(18,288)</u>
 Net assets at January 1, 2004		 <u>\$2,990,972</u>

NOTE 3 - CASH AND INVESTMENTS

At December 31, 2004, the carrying amount of the District Attorney's deposits was \$121,600, and the bank balances were \$379,791. The bank balances were collateralized as follows:

<u>Institution</u>	<u>Bank Balance</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3rd Party Bank</u>
Interest-bearing			
St. Landry Bank	\$ 5,190	\$ 100,000	\$ -
Washington State Bank	53,251	100,000	-
American Bank	33,096	100,000	-
MidSouth National Bank	7,124	100,000	-
St. Landry Homestead	176,489	100,000	125,000
Tri-Parish Bank	14,528	100,000	-
First Bank of Eunice	9,152	100,000	-
Teche Federal Savings	14,048	100,000	-
Hancock Bank	39,556	100,000	-
Noninterest-bearing			
St. Landry Bank	2,808	100,000	-
Washington State Bank	<u>24,549</u>	<u>100,000</u>	<u>-</u>
<u>Totals</u>	<u>\$379,791</u>	<u>\$1,100,000</u>	<u>\$125,000</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 4 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2004 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 7,164	\$ -
Eunice City Court	2,623	-
St. Landry Parish Sheriff	62,603	-
Louisiana Commission on Law Enforcement Grant	68,414	-
Department of Public Safety	938	-
St. Landry Parish Government	7,439	-
Office of Alcohol and Drug Abuse	-	82,100
Department of Social Services	-	5,215
Office of Urban Affairs and Development	-	30,388
<u>Totals</u>	<u>\$149,181</u>	<u>\$117,703</u>

NOTE 5 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 2004 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$94,504	\$ 1,066
Special Revenue Funds		
IV-D	-	57,627
Mentor	-	31,892
Access to Success	-	4,985
Agency Fund	1,066	-
<u>Totals</u>	<u>\$95,570</u>	<u>\$95,570</u>

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 6 - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2004, for the St. Landry Parish District Attorney are as follows:

	<u>Balance</u> <u>1/1/04</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/04</u>
Governmental				
Activities				
Buildings- library	\$1,975,065	\$ -	\$ -	\$1,975,065
Building improvements	-	85,689	-	85,689
Furniture, fixtures and office	615,160	35,470	-	650,630
Law books	9,548	-	-	9,548
Vehicles	<u>147,897</u>	-	<u>3,650</u>	<u>144,247</u>
<u>Totals at</u> <u>historical</u> <u>cost</u>	<u>2,747,670</u>	<u>121,159</u>	<u>3,650</u>	<u>2,865,179</u>
Less accumulated depreciation				
Buildings- library	16,459	49,377	-	65,836
Building improvements	-	398	-	398
Furniture, fixtures and office	218,102	50,125	-	268,227
Law books	2,546	318	-	2,864
Vehicles	<u>40,334</u>	<u>14,682</u>	<u>2,447</u>	<u>52,569</u>
<u>Total accumulated</u> <u>depreciation</u>	<u>277,441</u>	<u>114,900</u>	<u>2,447</u>	<u>389,894</u>
Governmental Activities Capital assets, net	<u>\$2,470,229</u>	<u>\$ 6,259</u>	<u>\$1,203</u>	<u>\$2,475,285</u>

NOTE 7 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	<u>Balance</u> <u>at</u> <u>1/1/04</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>at</u> <u>12/31/04</u>
John R. Young leases	\$12,635	\$ -	\$ 6,318	\$ 6,317
Pitney Bowes leases	25,433	-	9,867	15,566
Bordelon Motors - note payable	380	-	380	-
Courville Toyota - notes payable	<u>17,908</u>	-	<u>8,938</u>	<u>8,970</u>
<u>Totals</u>	<u>\$56,356</u>	<u>\$ -</u>	<u>\$25,503</u>	<u>\$30,853</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 7 - CHANGES IN LONG-TERM DEBT (Continued)

John R. Young Lease

On December 20, 2002, the District Attorney entered into a capital lease for a 2000 Buick Park Avenue from John R. Young at a total cost of \$18,952. The lease is for a term of 36 months and monthly payments are \$526. The title reverts to the District Attorney once the final payment has been made.

Pitney Bowes Leases

On October 31, 2001, the District Attorney entered into a capital lease for a copier from Pitney Bowes at a total cost of \$5,990. The lease is for a term of 36 months and monthly payments are \$166. The lease has a \$1 purchase option available at the end of the lease.

On August 8, 2002, the District Attorney entered into a capital lease for a copier from Pitney Bowes at a total cost of \$6,775. The lease is for a term of 36 months and monthly payments are \$188. The lease does not have a purchase option available at the end of the lease.

On June 6, 2002, the District Attorney entered into a capital lease for a copier from Pitney Bowes at a total cost \$8,234. The lease is for a term of 48 months and monthly payments are \$171. The lease does not have a purchase option available at the end of the lease.

On November 22, 2002, the District Attorney entered into a capital lease for a mail machine from Pitney Bowes for the Criminal Expense Fund at a total cost of \$9,324. The lease is for a term of 63 months and monthly payments are \$148. The lease does not have a purchase option available at the end of the lease.

On November 22, 2002, the District Attorney entered into a capital lease for a mail machine from Pitney Bowes for IV-D at a total cost of \$9,324. The lease is for a term of 63 months and monthly payments are \$148. The lease does not have a purchase option available at the end of the lease.

The following is a schedule of the future minimum lease payments under the capital leases at December 31, 2004:

<u>Year</u>	
2005	\$13,126
2006	4,307
2007	3,621
2008	<u>1,104</u>
Total minimum lease payments	22,158
Less- amounts representing interest	<u>275</u>
Present value of net minimum lease payments	<u>\$21,883</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 7 - CHANGES IN LONG-TERM DEBT (Continued)

Bordelon Motors - Note Payable

On January 7, 2002, the District Attorney borrowed \$8,030 to purchase a 1997 Mercury Sable. This note with Bordelon Motors carries an 11.99 percent interest rate and matures on December 7, 2003 with payments of \$377 due monthly.

Courvelle Toyota - Notes Payable

On December 21, 2002, the District Attorney borrowed \$13,534 to purchase a 2000 Toyota Camry. This note with Courvelle Toyota carries an 5.50 percent interest rate and matures on December 21, 2005 with payments of \$408 due monthly.

On November 27, 2002, the District Attorney borrowed \$14,266 to purchase a 2001 Toyota Camry. This note with Courvelle Toyota carries an 5.75 percent interest rate and matures on October 27, 2005 with payments of \$432 due monthly.

The following is a schedule of maturities of notes payable at December 31, 2004:

2005	<u>\$8,970</u>
<u>Total</u>	<u>\$8,970</u>

NOTE 8 - PENSION PLAN

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. If they qualify, all other employees of the District Attorney participate in the St. Landry Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multiple-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling 1-225-343-0171.

Covered employees are required to contribute 7.0 percent of their salary to the plan. The employer was not required to contribute to the plan as of June 30, 1998 through June 30, 2004. As of July 1, 2004 the employer is required to contribute 3.75% of annual covered payroll.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 8 - PENSION PLAN (Continued)

The St. Landry Parish District Attorney's employee contributions for the year ended December 31, 2004 was \$8,246. The employer contributions for the year ended December 31, 2004 was \$2,664.

NOTE 9 - LEASE COMMITMENTS

Commitments under operating lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

2005	\$14,222
2006	13,148
2007	12,811
2008	<u>6,858</u>
<u>Total</u>	<u>\$47,039</u>

Rental expenditures incurred for the year ended December 31, 2004 were \$23,406.

NOTE 10 - OTHER AGREEMENTS

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

NOTE 11 - RESERVED FUND BALANCE

The fund balance of the Special Revenue Funds is reserved for \$20,143, of which \$20,029 is the unexpended IV-D funds on hand and \$114 is the unexpended Mentor Grant funds on hand.

NOTE 12 - ON-BEHALF PAYMENTS

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Government and the State of Louisiana for salaries. Salaries paid to these employees include \$230,450 from the St. Landry Parish Government and \$88,429 from the State. The St. Landry Parish Government also pays fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$13,506 for retirement and \$5,088 for payroll taxes, and \$150 for worker's compensation. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Commissions on fines and bond forfeitures	\$ 850,000	\$ 709,120	\$ 731,638	\$ 22,518
Intergovernmental				
Parish Government reimbursements	104,820	116,703	138,093	21,390
Criminal Court Fund	230,000	121,274	125,136	3,862
Reimbursement of Parish Government allocation	170,000	217,062	230,450	13,388
Share of Racino income	-	70,099	82,464	12,365
Sheriff's and City Court's reimbursements	131,000	121,106	153,460	32,354
Federal grants	250,000	170,379	202,368	31,989
State grants	115,000	275,248	290,135	14,887
Miscellaneous				
Drug seizure income	60,000	108,967	100,110	(8,857)
Interest earned	10,000	3,682	7,971	4,289
Donations	-	-	200	200
Rental income	-	80,000	88,944	8,944
Other	-	-	2,690	2,690
<u>Total revenues</u>	<u>1,920,820</u>	<u>1,993,640</u>	<u>2,153,659</u>	<u>160,019</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	1,085,500	1,271,876	1,236,345	35,531
Supplies and materials	150,000	151,095	119,397	31,698
Repairs and maintenance	22,000	17,425	56,310	(38,885)
Other services and charges	490,000	658,973	439,807	219,166
Payments to other governmental entities	245,100	255,889	271,986	(16,097)
Debt service	-	-	22,098	(22,098)
Capital outlay	45,000	199,940	115,517	84,423
<u>Total expenditures</u>	<u>2,037,600</u>	<u>2,555,198</u>	<u>2,261,460</u>	<u>293,738</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(116,780)</u>	<u>(561,558)</u>	<u>(107,801)</u>	<u>453,757</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	-	-	(14,365)	(14,365)
Gain on sale of fixed asset	-	1,451	1,900	449
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>1,451</u>	<u>(12,465)</u>	<u>(13,916)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>\$ (116,780)</u>	<u>\$ (560,107)</u>	<u>(120,266)</u>	<u>\$439,841</u>
<u>FUND BALANCE, beginning of year</u>			<u>560,107</u>	
<u>FUND BALANCE, end of year</u>			<u>\$ 439,841</u>	

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$432,000	\$422,726	\$428,742	\$ 6,016
Miscellaneous				
Interest earned	1,000	35	38	3
Miscellaneous	-	-	380	380
Other				
Application fees	-	1,383	1,383	-
<u>Total revenues</u>	<u>433,000</u>	<u>424,144</u>	<u>430,543</u>	<u>6,399</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	361,500	361,947	343,670	18,277
Supplies and materials	18,500	15,864	16,079	(215)
Repairs and maintenance	5,000	6,837	4,203	2,634
Other services and charges	39,300	36,524	54,023	(17,499)
Debt service	3,700	3,700	3,774	(74)
Capital outlay	5,000	5,420	5,642	(222)
<u>Total expenditures</u>	<u>433,000</u>	<u>430,292</u>	<u>427,391</u>	<u>2,901</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>\$ -</u>	<u>\$ (6,148)</u>	3,152	<u>\$ 9,300</u>
<u>FUND BALANCE, beginning of year</u>			<u>16,877</u>	
<u>FUND BALANCE, end of year</u>			<u>\$ 20,029</u>	

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUNDS
MENTOR FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
State grants	\$70,000	\$70,000	\$70,024	\$ 24
Miscellaneous				
Interest earned	100	25	26	1
<u>Total revenues</u>	<u>70,100</u>	<u>70,025</u>	<u>70,050</u>	<u>25</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	58,500	62,535	60,454	2,081
Supplies and materials	1,000	640	1,914	(1,274)
Repairs and maintenance	500	500	-	500
Other services and charges	8,000	6,325	8,298	(1,973)
Capital outlay	2,100	-	-	-
<u>Total expenditures</u>	<u>70,100</u>	<u>70,000</u>	<u>70,666</u>	<u>(666)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	-	25	(616)	(641)
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in	-	-	616	616
<u>Total other financing sources</u>	-	-	616	616
<u>NET CHANGE IN FUND BALANCE</u>				
	\$ -	\$ 25	-	\$ (25)
<u>FUND BALANCE, beginning of year</u>				
			114	
<u>FUND BALANCE, end of year</u>				
			\$ 114	

The accompanying notes are an integral part of the financial statements.

OTHER SUPPLEMENTARY INFORMATION
MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2004

	<u>2004</u>
<u>ASSETS</u>	
Cash	\$113,761
Investments	209,286
Due from other funds	94,504
Due from other governmental units	149,181
Accrued interest receivable	1,052
Auto security deposit	625
Utility deposits	<u>110</u>
<u>Total assets</u>	<u>\$568,519</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 88,073
LACE payroll payable	32,938
LACE fuel payable	4,097
LACE medicare payable	420
Due to other funds	1,066
Deferred revenue	<u>2,084</u>
<u>Total liabilities</u>	<u>128,678</u>
 <u>FUND BALANCE</u>	
Unreserved, undesignated	439,841
<u>Total fund balance</u>	<u>439,841</u>
<u>Total liabilities and fund balance</u>	<u>\$568,519</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>2004</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<u>REVENUES</u>			
Commissions on fines and bond forfeitures			
Fines	\$ 90,000	\$ 93,639	\$ 3,639
LACE fines	55,000	58,379	3,379
LOC fines	99,000	99,281	281
Court costs - regular	11,000	11,063	63
- LACE	33,000	33,200	200
- LOC	59,000	59,270	270
Suspension affidavit fees - regular	6,000	6,750	750
- LACE	13,300	13,225	(75)
- LOC	25,300	27,300	2,000
NSF fees	50,000	50,524	524
Probation fees	240,000	242,481	2,481
Surety bond fees	14,000	14,476	476
Bond forfeitures	1,000	3,887	2,887
Department of Public Safety fees	12,520	18,163	5,643
Intergovernmental			
Parish Government reimbursements	116,703	138,093	21,390
Criminal Court Fund	121,274	125,136	3,862
Reimbursement of Parish Government allocation	217,062	230,450	13,388
Sheriff's and City Court's reimbursements	121,106	153,460	32,354
Federal grants	170,379	202,368	31,989
State grants	275,248	290,135	14,887
Share of Racino income	70,099	82,464	12,365
Miscellaneous			
Drug seizure income	108,967	100,110	(8,857)
Interest earned	3,682	7,971	4,289
Donations	-	200	200
Rental income	80,000	88,944	8,944
Other	-	2,690	2,690
<u>Total revenues</u>	<u>1,993,640</u>	<u>2,153,659</u>	<u>160,019</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	678,112	695,582	(17,470)
Fringe benefits	363,468	348,043	15,425
Contracted services	230,296	192,720	37,576
Supplies and materials	151,095	119,397	31,698
Repairs and maintenance	17,425	56,310	(38,885)
Other services and charges			
Insurance	95,000	69,431	25,569
Bailiff expenses	14,500	12,000	2,500
Telephone	88,000	66,994	21,006
Computer expenses	16,500	13,233	3,267
Copy machine expenses	18,200	9,396	8,804

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
 OPELOUSAS, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2004

	2004		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>EXPENDITURES (Continued)</u>			
Dues and subscriptions	\$ 35,000	\$ 32,868	\$ 2,132
Auto expenses	62,000	42,606	19,394
Criminal filing	3,500	1,740	1,760
Witness expenses	2,700	40	2,660
Conventions and seminars	25,000	19,050	5,950
Uniforms	3,100	622	2,478
Meals	21,000	15,870	5,130
Grand Jury meals	15,500	9,490	6,010
Professional expense	35,000	23,500	11,500
Rentals	36,000	20,956	15,044
Utilities	90,900	59,780	31,120
Other	74,073	24,542	49,531
Payments to other governmental entities			
Drug forfeitures	75,889	82,760	(6,871)
LACE payroll and fuel	180,000	189,226	(9,226)
Debt service	-	22,098	(22,098)
Capital outlay	199,940	115,517	84,423
<u>Total expenditures</u>	<u>2,555,198</u>	<u>2,261,460</u>	<u>293,738</u>
<u>(EXCESS) DEFICIENCY OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>(561,558)</u>	<u>(107,801)</u>	<u>453,757</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers out	-	(14,365)	(14,365)
Inception of lease			
Gain on sale of fixed asset	1,451	1,900	449
<u>Total other financing sources (uses)</u>	<u>1,451</u>	<u>(12,465)</u>	<u>(13,916)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ (560,107)</u>	<u>(120,266)</u>	<u>\$439,841</u>
<u>FUND BALANCE, beginning of year</u>		<u>560,107</u>	
<u>FUND BALANCE, end of year</u>		<u>\$ 439,841</u>	

The accompanying notes are an integral part of the financial statements.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUNDS
IV-D FUND
DECEMBER 31, 2004

	<u>2004</u>
<u>ASSETS</u>	
Cash	\$ 2,279
Due from other governmental units	<u>82,100</u>
<u>Total assets</u>	<u>\$84,379</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 6,723
Due to other funds	<u>57,627</u>
<u>Total liabilities</u>	<u>64,350</u>
 <u>FUND BALANCE</u>	
Reserved for grant	<u>20,029</u>
<u>Total fund balance</u>	<u>20,029</u>
<u>Total liabilities and fund balance</u>	<u>\$84,379</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental			
Federal grants			
DHHR reimbursement	\$422,726	\$428,742	\$ 6,016
Miscellaneous			
Interest earned	35	38	3
Data reliability project			
Miscellaneous	-	380	380
Other			
Application fees	1,383	1,383	-
<u>Total revenues</u>	<u>424,144</u>	<u>430,543</u>	<u>6,399</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	287,808	285,282	2,526
Fringe benefits	60,689	58,388	2,301
Contract services	13,450	-	13,450
Supplies and materials	15,864	16,079	(215)
Repairs and maintenance	6,837	4,203	2,634
Other services and charges			
Auto expenses	2,200	11,539	(9,339)
Travel expenditures - personnel	700	784	(84)
Professional fees	8,200	8,205	(5)
Equipment leases			
Management consultant	12,500	12,523	(23)
Rentals	2,400	2,450	(50)
Telephone	7,900	7,912	(12)
Building rent	2,000	5,073	(3,073)
Dues and subscriptions			
Utilities	100	131	(31)
Other	524	5,406	(4,882)
Debt service	3,700	3,774	(74)
Capital outlay	5,420	5,642	(222)
<u>Total expenditures</u>	<u>430,292</u>	<u>427,391</u>	<u>2,901</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(6,148)</u>	<u>3,152</u>	<u>9,300</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers out			
Inception of capital lease	-	-	-
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>NET CHANGE IN FUND BALANCE</u>	\$ <u>(6,148)</u>	3,152	\$ <u>9,300</u>
<u>FUND BALANCE</u> , beginning of year		<u>16,877</u>	
<u>FUND BALANCE</u> , end of year		<u>\$20,029</u>	

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUNDS
MENTOR FUND
DECEMBER 31, 2004

	<u>2004</u>
<u>ASSETS</u>	
Cash	\$ 1,618
Due from other governmental units	<u>30,388</u>
<u>Total assets</u>	<u>\$32,006</u>
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	
Due to other funds	\$31,892
<u>Total liabilities</u>	<u>31,892</u>
 <u>FUND BALANCE</u>	
Reserved for grant	<u>114</u>
<u>Total fund balance</u>	<u>114</u>
<u>Total liabilities and fund balance</u>	<u>\$32,006</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
MENTOR FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental			
State grants			
Helping Hands	\$70,000	\$70,024	\$ 24
Miscellaneous			
Interest earned	25	26	1
<u>Total revenues</u>	<u>70,025</u>	<u>70,050</u>	<u>25</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	49,833	49,333	500
Fringe benefits	12,702	11,121	1,581
Supplies and materials	640	1,914	(1,274)
Repairs and maintenance	500	-	500
Other services and charges			
Auto expense	200	354	(154)
Advertising			
Insurance	6,000	7,656	(1,656)
Utilities	100	239	(139)
Other	25	49	(24)
<u>Total expenditures</u>	<u>70,000</u>	<u>70,666</u>	<u>(666)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>25</u>	<u>(616)</u>	<u>(641)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	-	616	616
<u>Total other financing sources</u>	<u>-</u>	<u>616</u>	<u>616</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ 25</u>	<u>-</u>	<u>\$ (25)</u>
<u>FUND BALANCE, beginning of year</u>		<u>114</u>	
<u>FUND BALANCE, end of year</u>		<u>\$ 114</u>	

The accompanying notes are an integral part of the financial statements.

NON-MAJOR GOVERNMENTAL FUND

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUNDS
ACCESS TO SUCCESS FUND
DECEMBER 31, 2004

	<u>2004</u>
<u>ASSETS</u>	
Cash	\$3,942
Due from other governmental units	<u>5,215</u>
<u>Total assets</u>	<u>\$9,157</u>
<u>LIABILITIES</u>	
Due to other funds	\$4,985
Deferred revenue - advances	<u>4,172</u>
<u>Total liabilities</u>	<u>9,157</u>
<u>FUND BALANCE</u>	
<u>Total fund balance</u>	<u>-</u>
<u>Total liabilities and fund balance</u>	<u>\$9,157</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
ACCESS TO SUCCESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental			
Federal grants			
DHHR reimbursement	\$82,882	\$81,628	\$(1,254)
Miscellaneous			
Interest earned	20	25	5
<u>Total revenues</u>	<u>82,902</u>	<u>81,653</u>	<u>(1,249)</u>
 <u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	52,101	60,363	(8,262)
Fringe benefits	5,597	8,304	(2,707)
Supplies and materials	4,960	4,871	89
Repairs and maintenance	384	246	138
Other services and charges			
Auto expenses	4,200	4,072	128
Telephone	1,200	1,183	17
Building rent	6,000	6,000	-
Dues and subscriptions	50	51	(1)
Utilities	3,100	3,112	(12)
Field trip expenses	3,000	2,982	18
Licenses			
Other	2,310	4,218	(1,908)
<u>Total expenditures</u>	<u>82,902</u>	<u>95,402</u>	<u>(12,500)</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>(13,749)</u>	<u>(13,749)</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers in	-	13,749	13,749
<u>Total other financing sources</u>	<u>-</u>	<u>13,749</u>	<u>13,749</u>
 <u>NET CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
 <u>FUND BALANCE, beginning of year</u>		<u>-</u>	
 <u>FUND BALANCE, end of year</u>		<u>\$ -</u>	

The accompanying notes are an integral part of the financial statements.

RELATED REPORTS

VIGE TUJAGUE

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.

DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
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337-457-8743

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

Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

We have audited the financial statements of the St. Landry Parish District Attorney, as of for the year ended December 31, 2004, and have issued our report thereon dated June 14, 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 St. Landry Parish District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that in our judgment, could adversely affect the St. Landry Parish District Attorney's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. There were no reportable conditions for the year ended December 31, 2004.

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

necessarily disclose all reportable conditions that are also considered to be material weaknesses.

This report is intended for the information and use of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Vige & Tujague

Vige & Tujague
June 14, 2005

VIGE TUJAGUE

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

Compliance

We have audited the compliance of the St. Landry District Attorney with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2004. The St. Landry Parish District Attorney's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the St. Landry Parish District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish District Attorney's compliance with those requirements.

In our opinion, the St. Landry Parish District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2004.

Internal Control Over Compliance

The management of the St. Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the St. Landry Parish District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to

determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vige & Tujague

Vige & Tujague
June 14, 2005

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME(S)</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURES</u>
<u>INDIRECT ASSISTANCE</u>			
United States Department of Health and Human Resources: Louisiana Department of Social Services Office of Family Support Grant #: 9404 LA4004	Child Support Enforcement (Title IV-D)	93.563	\$414,414
Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse Contract #: 526621	Block Grant for Prevention and Treatment of Substance Abuse	93.959	81,628
United States Department of Justice: Louisiana Commission on Law Enforcement and Administration of Criminal Justice Project IDs: M03-4-002 and M02-4-002 Subgrant #: M03-4-002 and M02-4-002 Matching contribution - \$10,764	Domestic Violence Prosecution - Formula Grant	16.588	32,294
Project IDs: A03-8-004 and A02-8-004 Subgrant #: A03-8-004 and A02-8-004 Matching contribution - \$4,687	Juvenile Accountability Incentive Block Grant - Formula Grant	16.523	42,150
Project IDs: C03-4-008 and C02-4-008 Subgrant #: C03-4-008 and C02-4-008 Matching contribution - \$5,989	Crime Victim Assistance - Formula Grant	16.575	23,945
Project IDs: C02-8-015 and C01-8-015 Subgrant #: C02-8-017 and C01-8-015 Matching contribution - \$18,331	Crime Victim Assistance - Formula Grant	16.575	72,204
Project IDs: B04-4-015 and B03-4-013 Subgrant #: B04-4-015 and B03-4-013 Matching contribution - \$9,884	Byrne Formula Grant Program - Violent Crime Prosecution - Formula Grant	16.579	31,775
<u>Total</u>			<u>\$698,410</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2004

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St. Landry Parish District Attorney. The reporting entity is defined in Note 1 to the financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the financial statements.

NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the financial statements as revenues. Also, only the expenditures which were later reimbursed are recorded in the financial statements as expenses. Federal financial assistance revenue is reported in the St. Landry Parish District Attorney's financial statements as follows:

	<u>Intergovernmental Revenues</u>
<u>General Fund</u>	
Federal grants -	
Domestic Violence Prosecution	\$ 32,294
Juvenile Accountability Incentive Block Grant	42,150
Crime Victim Assistance	96,149
Byrne Formula Grant Program - Violent Crime Prosecution	<u>31,775</u>
<u>Total General Fund</u>	<u>\$202,368</u>
<u>Special Revenue Funds</u>	
Federal grants -	
Child Support Enforcement DHHR reimbursement	\$414,414
Access to Success	<u>81,628</u>
<u>Total Special Revenue Funds</u>	<u>\$496,042</u>

The accompanying notes are an integral part of the financial statements.

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2004

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No reportable conditions relating to the audit of the financial statements were disclosed in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish District Attorney were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the St. Landry Parish District Attorney expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for the St. Landry Parish District Attorney.
7. The program tested as a major program was the Child Support Enforcement (Title IV-D) - CFDA #93.563.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The St. Landry Parish District Attorney was determined to be a low-risk auditee.

B. FINDING - FINANCIAL STATEMENT AUDIT

None

C. FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2004

I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2003 - 1. Budgeting

Condition: The St. Landry Parish District Attorney did not comply with the Louisiana Local Government Budget Act.

Criteria: The Louisiana Local Government Budget Act requires that the district attorney adopt the proposed budget before the beginning of the fiscal year and document approval in the board minutes. The budget must also be monitored during the fiscal year and amended when certain conditions occur.

Cause: The district attorney prepared amendments to the budget to avoid the 5% variation between expected and actual revenues and expenses. However, the appraisal on the building donated by the General Services Administration took place after the fiscal year end, and was more than expected.

Effect: The district attorney violated the Louisiana Local Government Budget Act. In addition, the effectiveness of the district attorney's budgetary controls over revenues and expenses are weakened.

Recommendation: We recommend that the district attorney follow the provisions of the Budget Act.

Status: This finding was cleared as of December 31, 2004.

II. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.