

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

ANNUAL FINANCIAL REPORT

*For the Year Ended
December 31, 2002*



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
 For the Year Ended December 31, 2003

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2002

Our discussion and analysis of District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2002. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

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

- As a result of this year's operations, total net assets were \$1,208,314. Net assets decreased by \$32,940 from the previous year of \$1,258,254.
- Total net assets are comprised of the following:
 - (1) Invested in capital assets of \$49,403 included property and equipment, net of accumulated depreciation – the net book value.
 - (2) Restricted net assets - restricted by constraints imposed from outside such as grants, loans or regulations of \$5,699
 - (3) Unrestricted net assets of \$1,150,978 that represent the portion available to maintain continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance – all considered unreserved of \$1,158,909. Fund balance for governmental activities decreased by \$44,383 from the prior year - \$1,201,292.
- Total spending for all judicial activities was \$1,788,634, which was \$99,299 more than the fees and costs charged, and the grants and contributions received for these activities - \$1,758,368. General revenues of interest earnings of \$17,393 were used to offset the shortfall.
- The interest earned on checking accounts and investments in certificates of deposits was \$17,393. This reflects an decrease of \$5,945 or 25%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2002

degree of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

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

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fees and fees charged to the public finance most of these activities.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the District Attorney's operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Workless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Assessment, Bond Forfeitures, and PFD Office Funds).

The District Attorney utilizes only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2002

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

As a result of this year's operations, net assets decreased by \$32,946. The decrease was due to a decline in fees and fees revenue and capital expenditures and maintenance of the office. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the decrease this year. The balance in net assets - \$1,208,314 represents the accumulated results of all past years' operations.

The total revenues for the year in governmental activities were \$1,738,364 (\$468,364 in charges for services and \$1,270,000 in operating and grant contributions and \$17,000 in investment earnings). The total cost of all judicial programs and services was \$1,788,654.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$1,156,969. This reflects an decrease of \$84,383 from last year. This decrease is primarily due to the same results described within the analysis of the governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budget/Revenue	4,240,600
Amendments were made for:	
Decreased Fees and Fees	(1,000)
Decreased Interest and Miscellaneous	(4,000)
Total expense amendments	(5,000)
Revised Budgeted Revenue	4,235,600

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2002**

Original Budgeted Expenditures	\$ 203,800
Adjustments were made for:	
Decreased Office Operations	(23,300)
Increased Court Costs	1,000
Increased Travel and Conferences	1,000
Decreased Data and Subscriptions	(1,000)
Decreased Automobile Leases	(23,000)
Increased Insurance	3,000
Total expenditure adjustments	(\$4,000)
Revised Budgeted Expenditures	\$ 199,800

CAPITAL ASSETS

The District Attorney investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2002 and 2001 was \$48,403 and 37,962, respectively.

This year there was \$27,147 of additions and \$6,275 of disposals and adjustments, reflecting a net addition of \$20,872 in capital assets. More detailed information about the District Attorney's capital assets is presented in Note 3 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2003 budget were:

1. any changes in rates and fees for the next fiscal year
2. personnel changes for the newly elected District Attorney
3. any new laws and regulations enacted that would apply to the upcoming year
4. any new revenue sources or expenditures not previously encountered.

Highlights of next year's adopted budget for the general fund include:

Contracted/Incoming Revenues	109,000
Anticipated Income Tax (2003)	104,000
Anticipated Expenditures by 2003	192,000
Excess Expenditures over Revenues	(\$8,000)
Proposed Budget Reserve	\$7,200

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2002***

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Walter Nagle, Jr.,
District Attorney of the Seventeenth Judicial District,
406 West Third Street,
Thibodaux, LA 70308.

BASIC FINANCIAL STATEMENTS



STAGNI & COMPANY, LLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2002, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Seventeenth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Seventeenth Judicial District as of December 31, 2002, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2003, our consideration of the District Attorney of the Seventeenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

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The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information is the responsibility of the management of the District Attorney of the Seventeenth Judicial District. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express an opinion on it.

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

Stagni & Company

Thibodaux, Louisiana
January 9, 2005



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

Statement of Net Assets
December 31, 2002

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,876,474
Due from other governments	130,026
Total current assets	<u>1,182,494</u>
Noncurrent assets:	
Capital assets, net of depreciation	49,405
Total assets	<u>1,231,899</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	25,585
Total current liabilities	<u>25,585</u>
NET ASSETS	
Invested in capital assets	49,405
Restricted for:	
N-D Program	581
Victims Assistance Program	5,350
Unrestricted	<u>1,156,573</u>
Total net assets	<u>\$ 1,208,314</u>

See notes to financial statements.

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

Statement of Activities

For the Year Ended December 31, 2002

	<u>Program Revenues</u>		Net
	Expenses	Charges for Services	(Expense) Revenue
		Operating Grants & Contributions	
<u>FUNCTIONS / PROGRAMS</u>			
Governmental activities:			
General government - Judicial	\$ 1,788,464	\$ 408,394	\$ (80,290)
Total governmental activities:		\$ 1,330,070	<u>(80,290)</u>
General revenues:			
Unrestricted investment earnings			17,360
Total general revenues			<u>17,360</u>
Change in net assets			<u>(32,940)</u>
Net assets - beginning			<u>1,239,254</u>
Net assets - ending			<u>\$ 1,206,314</u>

See notes to financial statements.

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

Balance Sheet
Governmental Funds
December 31, 2002

	Assets	Liabilities	Net Assets	Capital Assets	Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 194,780				\$ 194,780	\$ 194,780
Due From Other Governments	34,300				34,300	34,300
Due From Other Funds	1,880				1,880	1,880
TOTAL ASSETS	\$ 210,960				\$ 210,960	\$ 210,960
LIABILITIES						
Current Liabilities	\$ 10				\$ 10	\$ 10
Fixed Term Payables						
Due To Other Funds Council						
TOTAL LIABILITIES	\$ 10				\$ 10	\$ 10
NET ASSETS						
Capital Assets	\$ 48,000			\$ 48,000	\$ 48,000	\$ 48,000
Governmental Funds	162,960			162,960	162,960	162,960
TOTAL NET ASSETS	\$ 210,960			\$ 210,960	\$ 210,960	\$ 210,960

Amounts reported for governmental activities in the Statement of Net Assets are different because:
Capital assets used in governmental activities are not depreciated
and therefore are not reported in the table.

Net assets of governmental activities

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

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

For the Year Ended December 31, 2002

	General	Administrative	Services Cash Collection	Deed Professions	P-O Office	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Fees and fees intergovernmental	\$ 55,420	\$ 380,278	\$ 37,382	\$ 10,871	\$ 188,148	\$ 35,478	\$ 688,587
Grants	50,800	1,081,758				11,684	288,242
Contract payments received		4,081					1,843,788
Interest	3,685	4,581	4,131	2,451	88	4,752	33,382
Total Revenues	<u>109,985</u>	<u>1,474,788</u>	<u>45,594</u>	<u>17,853</u>	<u>188,236</u>	<u>52,915</u>	<u>1,726,114</u>
EXPENDITURES							
Current							
General government - judicial		204,824				78,501	283,325
Professional services		1,084,758		14,588		3,419	1,098,765
Contractual payments		17					18,000
Office supplies	15,585		78,418				28,238
Travel	45,598						14,818
Fuel and maintenance	26,254						32,594
Deed 1901 10/10/00/00/01	73,828						97,711
Automobile travel	27,554						189,225
Insurance	85,158	2,815					1,170,882
P-O program expenditures	288,200	1,377,264	18,490	9,528	310,220	83,360	
Total current expenditures	<u>27,182</u>	<u>3,177,281</u>	<u>38,088</u>	<u>34,888</u>	<u>589,238</u>	<u>83,860</u>	<u>65,411</u>
Capital outlay	<u>289,174</u>						<u>1,170,882</u>
Total expenditures	<u>316,356</u>	<u>3,177,281</u>	<u>38,088</u>	<u>34,888</u>	<u>589,238</u>	<u>83,860</u>	<u>1,826,093</u>
Net changes in fund balances	73,629	297,507	7,506	78,165	11	(30,885)	144,303
BALANCE							
Beginning	<u>250,120</u>	<u>352,417</u>	<u>288,890</u>	<u>128,443</u>	<u>670</u>	<u>456,115</u>	<u>1,476,555</u>
Ending	<u>323,749</u>	<u>649,924</u>	<u>306,396</u>	<u>206,608</u>	<u>681</u>	<u>425,230</u>	<u>1,620,853</u>

Revenues in thousands of dollars

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2002

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

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 1100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

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

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

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

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafayette Parish, Louisiana

Notice to the Financial Statements

For the Year Ended December 31, 2002

Note 7 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

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

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

Governmental Funds:

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

Major and Nonmajor Funds:

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

Major Funds

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

Nonmajor Funds

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

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafayette Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2002**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting (continued)

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

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

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 90 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

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

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

D. Cash

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafayette Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 7 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

E. Interfund Receivables and Payables

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statements balance sheet.

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

F. Capital Assets

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

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

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

G. Compensated Absences

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafayette Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Equity Classifications

Government-wide Statements:

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

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

Fund Statements:

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

I. Use of Estimates

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

Note 2 C&M

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT**Lafourche Parish, Louisiana**

Notes to the Financial Statements

For the Year Ended December 31, 2002

Note 2 Cash (Continued)

The table presented below is designed to disclose the level of custody credit risk assumed by the District Attorney based upon how its deposits were insured or secured with collateral at December 31, 2002. The categories of credit risk are defined as follows:

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

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

Deposits (all demand deposits) - reported amount	\$ 1,205,474
Bank balance of deposits	1,082,089
Category 1 - Insured by FDIC	903,889
Category 3- Uninsured and uncollateralized under GASF	983,189
Pledged securities under Louisiana law	1,205,089
Amount uninsured under Louisiana law	NONE

Note 3 DUE FROM OTHER GOVERNMENTS

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

FUNDS	FOR	FROM	AMOUNT
General	Reimbursed Costs	Lafourche Parish Council	\$ 90,000
General	Fines and Fees Collected	Lafourche Parish Sheriff	\$ 9,998
Assessment	Fines and Fees Collected	Lafourche Parish Sheriff	\$ 14,204
IN-D Office	Grant	State of Louisiana	\$ 33,818
		TOTAL	\$108,020

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2002

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/01	Additions	Retirements/Adjustments	Balance 12/31/02
Automobiles	\$12,140	\$11,851	\$0	\$23,991
Furniture & Fixtures	142,779	6,096	6,275	142,600
Leasehold Improvements	3,771			3,771
Totals	\$158,690	\$17,947	\$6,275	\$179,362

Less accumulated depreciation:

Automobiles	\$2,642	\$4,533	\$ 0	\$6,175
Furniture & Fixtures	112,090	8,918	4,399	118,699
Leasehold Improvements	1,896	377		2,273
Totals	\$146,628	\$13,828	\$4,399	\$164,255
Capital assets, net	\$ 27,962			\$49,607

Note 5 BUDGETS

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

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 7 BUDGETS (CONTINUED)

A reconciliation of total revenues and expenditures for the Assessment Fund follows:

	Total Revenue	Total Expenditures
Actual - Page 11	\$1,348,468	\$1,371,344
City-Behalf Payments	1,063,798	1,063,798
Budget - Page 26	\$ 185,170	\$ 303,466

Note 8 EMPLOYEES BENEFITS

RETIREMENT

All individuals who work at the District Attorney's office are paid by the Lafourche Parish Council and have the opportunity to be members of the Lafourche Parish Employees Retirement System. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employees who maintain retirement plans for their employees. Others who disclose the required retirement plan information in their separately issued financial statements compensate all individuals at the District Attorney's office. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

POST-EMPLOYMENT HEALTH AND LIFE INSURANCE

The District Attorney currently pays the employee portion of health care and life insurance benefits and the parish council pays the employer portion. There is no formal policy concerning retiree benefits, but the District Attorney will continue to pay the retiree's portion upon request. The District Attorney paid \$1,332 in post-employment benefits for health insurance on behalf of one retiree at December 31, 2002.

DEFERRED COMPENSATION PLAN

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 6 EMPLOYEE BENEFITS (Continued)

DEFERRED COMPENSATION PLAN (continued)

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

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

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

The State of Louisiana and the Lafourche Parish Council pay a portion of the salaries of the District Attorney and the assistant District Attorneys. The Lafourche Parish Council pays the salaries of the office staff with a supplemental payroll from the District Attorney's payroll account. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "on-behalf payments received", provide the district attorney and assistant district attorneys with a base salary (currently \$90,000 and \$90,000, respectively).

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 2002 was \$1,063,798.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds from the Lafourche Parish Criminal Court Fund and the Lafourche Parish Council for the operations of the District Attorney's office. Examples of these operating expenditures include portions of rent, health insurance, and IV-D program expenditures that are paid or absorbed by the Lafourche Parish Council. At December 31, 2002, the amount of the expenses paid or absorbed by these other agencies has not been determined.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 8 **EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED**

Individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2002 as described below:

Special Revenue Fund	Budget	Actual	Unfavorable Variance
Child Support Incentive	\$31,455	\$32,796	\$1,341
Interventions	\$22,187	\$23,158	\$971
Assessment	\$200,621	\$207,486	\$6,865
Worship Check	\$8,100	\$10,499	\$2,399

Note 9 **OPERATING LEASES**

The District Attorney of the Seventeenth Judicial District maintained operating leases for six automobiles. The lease term for each of these leases is for 36 months beginning on the date the lease is signed. Lease payments made for the six vehicles totaled \$21,973.87 for the year ending December 31, 2002. The monthly minimum lease rental for the six vehicles totaled \$2,144.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2002

Note 10 RISK MANAGEMENT

LIABILITY INSURANCE

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

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 100,000/claim \$ 200,000 aggregate	\$ 2,500 / claim
Personal Injury	\$ 100,000/claim \$ 200,000 aggregate	\$ 2,500 / claim
Criminal Proceedings	\$ 50,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 50,000/claim	\$ 500 / claim

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

HEALTH INSURANCE

The Lafourche Parish Council provides health and life insurance to the District Attorney's employees. However, the District Attorney does reimburse the Lafourche Parish Council for 50% of 85% of medical and life insurance premiums paid on behalf of the District Attorney's clerical staff and 100% of the District Attorney and Assistant District Attorney's medical and life insurance premiums. Surplusmons have not recorded insurance coverage in any of the three preceding years.

Note 11 LITIGATION AND CLAIMS

At December 31, 2002, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

***REQUIRED SUPPLEMENTARY
INFORMATION***

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
DESCRIPTION OF MAJOR FUNDS
For the Year Ended December 31, 2002**

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

Assessment Fund - The Assessment Fund is used to account for all fines collected in accordance with Louisiana Revised Statute 16:56, which authorizes the collection of an amount from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

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

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

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

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

Budget Comparison Schedule

General Fund

For the Year Ended December 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 104,000	\$ 180,000	\$ 105,428	\$ 2,420
Intergovernmental	100,000	180,000	50,808	(80,000)
Interest and miscellaneous	8,000	3,300	3,406	1,105
Total Revenues	212,000	263,300	159,642	(96,658)
EXPENDITURES				
Current:				
General government - judicial				
Office operations	88,880	30,880	32,588	3,000
Court Costs	15,000	17,800	18,858	362
Travel and conventions	30,480	24,800	28,254	(4,254)
Dues and subscriptions	15,000	14,800	13,838	1,162
Automobile leases	45,000	21,888	22,884	(892)
Insurance	85,320	95,258	58,158	4,094
Total current expenditures	259,680	215,226	206,632	4,728
Capital outlay	1,000	27,824	37,147	(381)
Total expenditures	260,680	243,050	243,779	4,832
Net change in fund balance	(45,380)	(34,306)	(78,336)	(41,838)
FUND BALANCES				
Beginning	134,150	134,358	242,180	108,838
Ending	\$ 88,770	\$ 99,852	\$ 163,844	\$ 65,012

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

Budget-Comparison Schedule
Assessment Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ 180,000	\$ 185,000	\$ 180,279	\$ 10,279
Interest	5,000	5,000	4,581	(108)
Total Revenues	<u>185,000</u>	<u>190,000</u>	<u>184,860</u>	<u>10,171</u>
EXPENDITURES				
Current				
General government - judicial				
Personnel services	150,000	187,118	204,894	(7,896)
Office operations	-	-	77	(77)
Insurance	3,800	3,811	2,612	899
Total current expenditures	<u>153,800</u>	<u>190,929</u>	<u>207,583</u>	<u>(8,870)</u>
Net change in fund balance	<u>31,200</u>	<u>(0,929)</u>	<u>(22,723)</u>	<u>8,995</u>
FUND BALANCES				
Beginning	314,500	300,899	302,417	21,777
Ending	<u>\$ 345,700</u>	<u>\$ 299,970</u>	<u>\$ 279,694</u>	<u>\$ 20,302</u>

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

Budget Comparison Schedule
Wardens/Clerk Collection Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ 54,508	\$ 55,508	\$ 57,808	\$ 2,300
Interest	4,808	4,708	4,701	(88)
Total Revenues	<u>59,316</u>	<u>60,216</u>	<u>62,509</u>	<u>2,291</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	8,800	8,708	10,458	(1,658)
Total current expenditures	<u>8,800</u>	<u>8,708</u>	<u>10,458</u>	<u>(1,658)</u>
Net changes in fund balances	<u>48,516</u>	<u>51,508</u>	<u>51,800</u>	<u>802</u>
FUND BALANCES				
Beginning	208,558	208,558	208,558	-
Ending	<u>\$ 257,074</u>	<u>\$ 260,066</u>	<u>\$ 260,358</u>	<u>\$ 292</u>

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

Budget Comparison Statement
Deed Permits Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
	<u> </u>			
REVENUES				
Fines and fees	\$ 48,680	\$ 38,280	\$ 31,571	\$ 1,371
Interest	2,580	2,280	2,250	(187)
Total Revenues	<u>48,480</u>	<u>38,480</u>	<u>33,736</u>	<u>1,334</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	8,720	18,080	14,888	1,281
Total current expenditures	<u>8,720</u>	<u>18,320</u>	<u>14,588</u>	<u>1,281</u>
Net change in fund balances	41,080	18,080	18,180	3,858
FUND BALANCES				
Beginning	148,080	148,080	148,440	2,368
Ending	<u>\$ 187,748</u>	<u>\$ 166,160</u>	<u>\$ 166,620</u>	<u>\$ 2,468</u>

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

Budget Comparison Schedule

FV-D Office Fund

For the Year Ended December 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 181,000	\$ 190,000	\$ 185,148	\$ (4,852)
Interest	150	200	88	(112)
Total Revenues	<u>181,150</u>	<u>190,200</u>	<u>185,236</u>	<u>(4,964)</u>
EXPENDITURES				
Current:				
General government - judicial				
FV-D program	181,000	190,000	185,235	4,775
Total current expenditures	<u>181,000</u>	<u>190,000</u>	<u>185,235</u>	<u>4,775</u>
Net change in fund balances	150	200	11	(189)
FUND BALANCES				
Beginning	575	570	529	-
Ending	<u>\$ 725</u>	<u>\$ 770</u>	<u>\$ 540</u>	<u>\$ (130)</u>

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
DESCRIPTION OF NON-MAJOR FUNDS
For the Year Ended December 31, 2002

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

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

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

Victims Assistance Fund - The Victims Assistance Fund accounts for amounts received from the State in accordance with Louisiana Revised Statute 14:17 to create in each judicial district a victims assistance program. The purpose of this program is to assist victims and their families through the entire criminal justice process and to facilitate the delivery of victims' services and rights as provided by law. The expenditures of this fund consist of salary and related benefits for a full-time victims assistance coordinator.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

LAFOURCHE PARISH, LOUISIANA

Compting Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2002

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Information Fund	Animal Control Forslars Fund	Child Support Incentive	Victim Assistance Fund	
Cash	\$ 84,817	\$ 18,825	\$ 86,014	\$ 5,358	\$ 175,714
TOTAL ASSETS	\$ 84,817	\$ 18,825	\$ 86,014	\$ 5,358	\$ 175,714
FUND BALANCES					
Unreserved - reported by Special Revenue Funds	\$ 84,817	\$ 18,825	\$ 86,014	\$ 5,358	\$ 175,714
TOTAL FUND BALANCES	\$ 84,817	\$ 18,825	\$ 86,014	\$ 5,358	\$ 175,714

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFRANCHE PARRISH, LOUISIANA

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

For the Year Ended December 31, 2002

	Special Revenue Funds			Total Major Governmental Funds
	Intervention Fund	Asset Forfeiture Fund	Drug Support Incentive	
REVENUES				
Fees and fees intergovernmental	\$ 33,175	\$ 8,054		\$ 33,175
Interest	1,147	247	\$ 1,233	31,064
Total Revenues	<u>34,322</u>	<u>8,301</u>	<u>1,233</u>	<u>43,856</u>
EXPENDITURES				
Current				
General government - judicial	23,455	2,369	31,276	78,851
Personnel services			1,620	3,416
Office operations				
Total Current Expenditures	<u>23,455</u>	<u>2,369</u>	<u>32,896</u>	<u>83,326</u>
Net changes in fund balance	11,147	3,932	(21,663)	(43,364)
FUND BALANCES				
Beginning	23,052	14,233	58,472	163,113
Ending	<u>\$ 34,199</u>	<u>\$ 18,165</u>	<u>\$ 36,809</u>	<u>\$ 119,174</u>

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

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

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

We have audited the basic financial statements of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2002, and have issued our report thereon dated January 9, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

Honorable Walter Naguin, Jr.
District Attorney of the Seventeenth Judicial District
LaRoche Parish Louisiana
Page 2

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

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

Sloan & Company

Thibodaux, Louisiana
January 9, 2003



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

LAFOURCADE PARISH, LOUISIANA

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2002

We have audited the basic financial statements of the District Attorney of the Seventeenth Judicial District, as of and for the year ended December 31, 2002, and have issued our report thereon dated January 9, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2002 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 there findings required to be reported in accordance with Circular A-133, Section 510(a)?

Yes No

c. Identification of Major Programs:

NOT APPLICABLE

Section II Financial Statement Findings

NONE

Section III Federal Award Findings and Questioned Costs

NOT APPLICABLE



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

LAFOURCHE PARISH, LOUISIANA

Status of Prior Audit Findings
For the Year Ended December 31, 2002

<u>Reference Number</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Year, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:
NONE

Section II - Internal Control and Compliance Material to Federal Awards:
NOT APPLICABLE

Section III - Management Letter:
NONE

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

LAFORCHÈRE PARISH, LOUISIANA

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended June 30, 2002

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Amount of Current Personnel</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II - Internal Control and Compliance Material to Federal Awards:

NOT APPLICABLE

Section III - Management Letter:

NONE