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**DISTRICT ATTORNEY
OF THE THIRD JUDICIAL DISTRICT
PARISHES OF
LINCOLN AND UNION, LOUISIANA**

**FINANCIAL STATEMENTS
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

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

FINANCIAL STATEMENTS
DECEMBER 31, 2004

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DON M. MCGEHEE
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806 North Trenton
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INDEPENDENT AUDITOR'S REPORT

Honorable Robert W. Levy
District Attorney of the Third Judicial District
P.O. Box 777
Ruston, Louisiana 71273

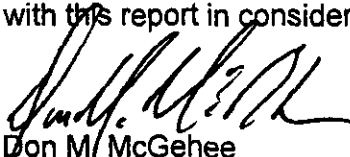
I have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the District Attorney of the Third Judicial District, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2004, which collectively comprise the District Attorney's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. My responsibility is to express opinions on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of the District Attorney of the Third Judicial District as of 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.

The management's discussion and analysis and budgetary comparison information on pages 3 through 6 and pages 22 - 23, are not a required part of the basic financial statements but are *supplementary information required by accounting principles generally accepted in the United States of America*. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards, I have also issued a report dated June 28, 2005, on my consideration of the District Attorney's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.


Don M. McGehee
Certified Public Accountant
June 28, 2005

MANAGEMENT'S DISCUSSION AND ANALYSIS

ROBERT W. LEVY, DISTRICT ATTORNEY
THIRD JUDICIAL DISTRICT OF LOUISIANA
PARISHES OF LINCOLN & UNION

LINCOLN PARISH OFFICE:
P.O. Box 777
RUSTON, LA 71273-0777
(318) 251-5100



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UNION PARISH COURTHOUSE
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**MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2004**

Our discussion and analysis of the District Attorney's financial performance provides an overview of the financial activities for the year ended December 31, 2004. It is based upon currently known facts, decisions, and conditions. Please read it in conjunction with the financial statements which begin on page 8.

Basic Financial Statements

The basic financial statements include government-wide and fund financial statements. The government-wide statements consist of a Statement of Net Assets and a Statement of Activities and provide information about the financial activities of our Office as a whole. The government-wide statements present a long-term view of our finances. Fund financial statements consist of the respective fund's balance sheet and the fund's statement of revenues, expenditures and changes in fund balance, if applicable. The fund statements tell how our services were financed in the short-term and what remains for future spending. The primary difference between the fund and government-wide statement presentation methods is that expenditures for capital assets are expensed in the fund financial statements but capitalized and depreciated in the government-wide statements.

Our office reports information about monies we hold as an agent for others in the fiduciary fund. We are responsible for ensuring that all assets held for others are distributed as ordered by the court. We cannot use the assets held for others to finance our operations.

Statement of Net Assets and Statement of Activities

One of the most important questions asked about our finances is, "Is the District Attorney's Office 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 our Office as a whole and about our activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is a method similar to accounting used by most private-sector companies. All revenues and expenses of the current year are reported under this method regardless of when cash is received or disbursed.

These two statements report our Office's net assets and the changes in the net assets. You can think of net assets - the difference between assets and liabilities - as one way to measure the financial health, or financial position, of our Office. Increases/(decreases) in our net assets are one indicator of whether our financial health is improving/(deteriorating).

We report the financial activity of all services provided by us in the Statement of Net Assets and Statement of Activities. Expenses primarily include salaries and related benefits, and office expenses. Fees received from the defendants, grants and other assistance, and the on-behalf payments received from the State of Louisiana finance most of our activities.

Government-Wide Financial Analysis

As noted above, net assets may serve as a useful indicator of an entity's financial position. Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the governmental activities of our Office.

Table 1
Total Net Assets

	<u>2004</u>	<u>2003</u>
Current Assets	\$ 235,335	\$ 179,742
Capital Assets	49,598	41,158
Total	<u>284,933</u>	<u>220,900</u>
Current Liabilities	<u>135,470</u>	<u>177,487</u>
Net Assets:		
Investment in Capital Assets	49,598	41,158
Unrestricted Net Assets	99,865	2,345
Total Net Assets	<u>\$ 149,463</u>	<u>\$ 43,503</u>

Net assets increased \$105,960 from the prior year. Unrestricted net assets, which is the part of net assets that can be used to finance the day-to-day operations of our office without constraints, increased \$97,520.

The increase was primarily a result of an increase in revenues, which improved cash flows so that current liabilities were reduced by \$42,000 (24%) for past due amounts and cash reserves increased \$52,000.

Table 2
Change in Net Assets

	<u>2004</u>	<u>2003</u>
Revenues		
Program Revenues:		
Fees	\$ 160,751	\$ 116,167
Intergovernmental	590,442	456,601
On-Behalf Revenue	299,208	334,503
Grants and Other Assistance	351,084	307,576
General Revenues:		
Intergovernmental	289,660	270,683
Interest Income	107	94
Miscellaneous Income	844	1,897
Total Revenues	<u>1,692,096</u>	<u>1,487,521</u>
Program Expenses:		
General Government-Judiciary	1,286,928	1,131,334
On-Behalf Expenses	299,208	334,503
Total Expenses	<u>1,586,136</u>	<u>1,465,837</u>
Increase in Net Assets	<u>\$ 105,960</u>	<u>\$ 21,684</u>

Total revenues increased by 14% (\$204,575). Fees increased 38% (\$44,584), mainly due to an increase of 26% (\$17,000) in pre-trial diversion fees and nearly \$31,000 being collected from cost of prosecution fees which began to be collected in May, 2005. Intergovernmental fees increased 21% (\$152,818) primarily as a result of a 15% (\$19,000) increase in transfers from the Lincoln and Union Parish Policy Juries to help cover salaries that had previously been paid on-behalf by them, \$60,000 of old bond forfeitures that were collected, and \$61,000 (49%) for transfers from the criminal court fund in lieu of covering certain expenses.

Grant revenue increased 14% (\$43,508) primarily due to budget increases in existing grants. On-behalf revenue decreased 11% (\$35,295) because the District Attorney's Office began paying all their own salaries and benefits, except those provided by the State of Louisiana.

Expenses increased 8% (\$120,299), mainly in the areas of salaries, benefits, and professional fees. Salaries increased \$55,000 (5%) due to merit increases in pay. Employee benefits increased \$36,000 due to the increase in salaries and an increase in the required retirement contribution rates. Professional services increased \$24,600 due to an increase in counseling services, which were primarily funded by grants.

The net effect was an \$84,276 increase in the total change in net assets for the year ended December 31, 2004 compared to the prior year increase.

Fund Financial Statements

As of our year end on December 31, 2004, our governmental funds reported a fund balance of \$99,865, which is about \$97,500 higher than last year's fund balance. During 2004, there was an increase in fees, intergovernmental revenue, and grant revenues as described above. Expenditures increased about 8% (\$115,200) over the prior year as described above. Capital outlay expenditures were about \$24,500 which was an 11% (\$3,000) decrease from the prior year. Although these capital outlay expenditures reduced unrestricted fund balance, it created new assets for our Office, as reported in the Statement of Net Assets.

General Fund Budgetary Highlights

We amend our budget when we determine there are unexpected differences between actual and anticipated revenues and/or expenditures. Our final amended budget was adopted just prior to year end. The differences between the original and final amended budget were a 13% (\$137,827) increase in revenues and a 4% (\$44,804) increase in expenditures. The change in budgeted revenues was primarily a \$87,523 increase in intergovernmental revenue, representing a 13% change, and a \$50,542 increase in fees, representing an 80% change, to more closely match anticipated revenues. Budgeted employee benefits were adjusted upward 69% (\$20,556) to more closely match anticipated expenditures, as well as other adjustments made to expenditures. These other adjustments were a 53% (\$15,609) increase to office expenses, a 26% (\$10,293) increase to professional fees, and a 57% (\$11,806) decrease in law library expense. There were no other significant budget amendments.

Final budgeted amounts were 8% (\$97,228) less than actual revenues, and .46% (\$5,501) less than actual expenditures. We received \$56,095 (70%) more in grants than was budgeted, because there were some grants received that were not budgeted and adjustments were not made for all the changes in the grant budgets. On-behalf revenue was \$39,208 (15%) higher than budgeted because we did not budget the on-behalf amounts for benefits. Professional fees were \$30,348 (60%) less than the amount budgeted, because they were reported as separate line items that better described the fees (i.e. contract services \$15,019 and IT costs to Lincoln Parish Police Jury of \$14,300). Capital outlay was inadvertently excluded from the final budget amounts, yet there was \$19,553 of actual expenditures for capital outlay. Insurance was \$11,741 (11%) less than was budgeted due to the allocation of some of these actual expenses to special revenue funds. Other expenses were \$11,756 (82%) less than was anticipated in the final budget, mainly because \$8,921 of penalties and interest that were reported as a separate line item.

Capital Assets

In 2004, we purchased a new phone system, computer equipment, and office furniture. For the upcoming year, we plan to purchase some additional computer equipment and upgrade our computer software, but there are no plans to issue debt to finance these purchases or of any other future project.

Next Year's Budget

We considered many factors when setting the budget for the year ending December 31, 2004. Anticipated governmental fund revenues are \$1,595,977, which is a 6% (\$96,100) decrease over the actual 2004 amounts, due to anticipated reductions in grant revenue. Governmental fund expenditures are expected to be \$1,582,634, a 1% (\$12,000) decrease from the 2004 actual amounts. This budgetary decrease is made up of various anticipated changes in expenditures. Total governmental fund balance is expected to increase by approximately \$13,000.

Contacting the District Attorney's Office

This financial report is designed to provide citizens and taxpayers with a general overview of the finances of the District Attorney's Office and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Attorney's Office at 100 W. Texas Avenue, Ruston, LA 71270.

GOVERNMENT WIDE FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF NET ASSETS
DECEMBER 31, 2004**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 60,088
Due from Other Governmental Units	72,648
Due from Grants	20,757
Due from Others	3,094
Prepaid Insurance	5,822
Internal Balances	72,926
Capital assets, net of depreciation	<u>49,598</u>
Total Assets	<u>284,933</u>
LIABILITIES	
Accounts Payable	29,671
Accrued Liabilities	32,873
Internal Balances	<u>72,926</u>
Total Liabilities	<u>135,470</u>
NET ASSETS	
Invested in Capital Assets	49,598
Unrestricted	<u>99,865</u>
Total Net Assets	<u>\$ 149,463</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
GOVERNMENTAL ACTIVITIES:				
General Government-Judicial	\$ <u>1,586,136</u>	\$ <u>1,050,401</u>	\$ <u>351,084</u>	\$ <u>(184,651)</u>
Total Governmental Activities	\$ <u>1,586,136</u>	\$ <u>1,050,401</u>	\$ <u>351,084</u>	<u>(184,651)</u>
General Revenues:				
Intergovernmental not restricted to specific programs				289,660
Interest earnings				107
Miscellaneous				<u>844</u>
Total General Revenues				<u>290,611</u>
Change in Net Assets				105,960
Net Assets - Beginning				<u>43,503</u>
Net Assets - Ending				<u>\$ 149,463</u>

See accompanying notes to financial statements.

FUND FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2004**

	General Fund	Special Revenue Funds			Total Governmental Funds
		Title IV-D	Worthless Checks	TASC	
ASSETS					
Cash	\$ 36,157	\$ 370	\$ 10,550	\$ 13,011	\$ 60,088
Due from Other					
Governmental Units	37,334	24,465	0	10,849	72,648
Due from Grants	15,962	0	0	4,795	20,757
Due from Others	3,094	0	0	0	3,094
Due from Other Funds	63,496	9,430	0	0	72,926
Prepaid Insurance	5,294	528	0	0	5,822
Total Assets	<u>\$ 161,337</u>	<u>\$ 34,793</u>	<u>\$ 10,550</u>	<u>\$ 28,655</u>	<u>\$ 235,335</u>
LIABILITIES AND FUND EQUITY					
EQUITY					
LIABILITIES					
Accounts Payable	\$ 26,682	\$ 125	\$ 0	\$ 2,864	\$ 29,671
Accrued Liabilities	32,873	0	0	0	32,873
Due to Other Funds	0	0	36,092	36,834	72,926
Total Liabilities	<u>59,555</u>	<u>125</u>	<u>36,092</u>	<u>39,698</u>	<u>135,470</u>
FUND EQUITY					
Fund Balance (Deficit) -					
Unreserved and					
Undesignated	<u>101,782</u>	<u>34,668</u>	<u>(25,542)</u>	<u>(11,043)</u>	<u>99,865</u>
Total Liabilities and Fund Equity	<u>\$ 161,337</u>	<u>\$ 34,793</u>	<u>\$ 10,550</u>	<u>\$ 28,655</u>	

Amounts reported for government activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

	<u>49,598</u>
Net assets of government activities	<u>\$ 149,463</u>

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
DECEMBER 31, 2004**

	General	Title IV-D	Worthless Checks	TASC	Total Governmental Funds
REVENUES					
Fees	\$ 115,407	\$ 0	\$ 45,344	\$ 0	\$ 160,751
Grants and Other Assistance	136,500	161,352	0	53,232	351,084
Intergovernmental	755,317	0	0	124,785	880,102
On-Behalf Revenue	299,208	0	0	0	299,208
Other Income	834	28	0	89	951
Total Revenues	1,307,266	161,380	45,344	178,106	1,692,096
EXPENDITURES					
Capital Outlay	19,553	3,496	0	1,414	24,463
Auto Expense	5,310	0	0	0	5,310
Contract Services	15,019	6,000	2,400	2,400	25,819
Dues	2,025	131	0	0	2,156
Employee Benefits	43,037	9,612	2,098	11,307	66,054
Insurance	96,494	3,136	2,306	13,181	115,117
LDAA Assessment	10,443	0	0	0	10,443
Library	11,041	0	0	0	11,041
Lincoln Police Jury	14,300	0	0	0	14,300
Office Expense	40,591	4,788	194	10,722	56,295
Other	2,510	0	0	4,922	7,432
Payroll Taxes	13,593	1,718	1,027	1,912	18,250
Penalties and Interest	8,921	0	0	0	8,921
Professional Fees	20,040	0	0	24,400	44,440
Rent	16,543	2,500	0	6,092	25,135
Salaries	824,086	125,731	27,898	115,198	1,092,913
Telephone	18,811	1,296	0	4,875	24,982
Training and Seminars	7,603	50	0	1,430	9,083
Travel	19,990	470	0	3,426	23,886
Trial Expenses	8,536	0	0	0	8,536
Total Expenditures	1,198,446	158,928	35,923	201,279	1,594,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,820	2,452	9,421	(23,173)	97,520
OTHER FINANCING SOURCES (USES)					
Operating Transfers	(35,458)	6,822	0	28,636	0
Net Changes in Fund Balances	73,362	9,274	9,421	5,463	97,520
Fund Balances(Deficit) - Beginning	28,420	25,394	(34,963)	(16,506)	2,345
Fund Balance (Deficit) - Ending	\$ 101,782	\$ 34,668	\$ (25,542)	\$ (11,043)	\$ 99,865

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Net Change in Fund Balances-Total Governmental Funds **\$ 97,520**

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

Governmental funds reported capital outlays as expenditures. However, the statement of activities reflects expenditures for capital outlays as an increase in capital assets, and recognizes an economic cost of the asset as depreciation expense over the estimated useful life of the asset. Expenditures for capital outlays in the governmental funds of \$24,463 exceeded the \$16,023 depreciation expense in the statement of activities by \$8,440.

8,440

Change in Net Assets of Government Activities **\$ 105,960**

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2004**

	<u>Agency Fund</u>
ASSETS	
Cash	\$ 79,573
Non-Cash Assets Seized	<u>22,625</u>
Total Assets	<u>102,198</u>
LIABILITIES	
Seizures not yet Forfeited	80,305
Judgements not yet Disbursed	<u>21,893</u>
Total Liabilities	<u>102,198</u>
NET ASSETS	<u>\$ 0</u>

See accompanying notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004**

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

The accompanying basic financial statements of the District Attorney's Office are prepared in accordance 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 more significant accounting policies used by the District Attorney's Office are discussed below:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

For financial reporting purposes, in conformity with GASB Statement No. 14, the District Attorney of the Third Judicial District is a component unit of the Lincoln Parish Police Jury. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

The Third Judicial District Truancy Assessment and Services Center (TASC) is a jointly governed organization. TASC's purpose is to identify potential juvenile delinquent behavior, using truancy as the primary indicator, and to correct it through early intervention. It operates through an interagency cooperation agreement with various agencies in Lincoln and Union parishes and with the District Attorney's Office. TASC is a component unit, but is not a legally separate organization from the District Attorney's Office. TASC is blended and reported within the Special Revenue Fund.

FUND ACCOUNTING

The accounts of the District Attorney are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Furthermore, each category is divided into separate "fund types." The fund categories used by the District Attorney's Office are governmental funds and fiduciary funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Fiduciary funds account for the activity of the District Attorney as an agent for third parties.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds

General Fund

The General Fund is the general operating fund of the district attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes. The District Attorney's Office uses the following special revenue funds:

Title IV-D Fund - To account for the receipt and expenditures of reimbursement grants from the Louisiana 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. 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.

Worthless Checks Fund - To account for the receipt and use of the proceeds from fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principle to the offense, a prescribed amount upon collection of a worthless check. The fund may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Third Judicial District Truancy Assessment and Service Center (TASC) - To account for the receipt and use of monies from the State of Louisiana-Judicial Branch, authorized by the Children's Code Chapter 15, and a grant to operate a Truancy Assessment and Services Center. The TASC addresses the underlying causes of truancy to coordinate the pooling of existing resources targeted at the child and family and the providing of appropriate action by services and treatment agencies in Lincoln and Union parishes. The TASC operates through an interagency cooperation with the Third Judicial District Judges, Lincoln and Union Parish School Boards, Lincoln and Union Parish Police Jury, Lincoln and Union Parish Sheriff's Office, Louisiana Tech University, various other organizations, and the District Attorney's Office. The TASC is not legally separate from the District Attorney's Office.

Fiduciary Funds

Agency Funds

Agency Funds are used to account for assets held by the District Attorney's Office as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations:

Forfeiture and Fine Fund - To account for assets received under the asset forfeiture law, under the bond forfeiture law, and for bail bond license fees. The asset forfeiture funds and the bond forfeiture funds are held until a judgment is rendered on each case instructing the District Attorney's Office on the disbursements of the funds. The bail bond license fees are distributed to various agencies, including the District Attorney's general fund, as provided by law.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Assets and Statement of Activities were prepared using the economic resources measurement focus and 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 non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

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

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All government funds are accounted for using a current financial resources measurement focus and 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 that 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. An availability period of 60 days was used. Revenues accrued include commissions (collected by another governmental unit and remitted to the District Attorney), other intergovernmental revenue, and reimbursements for expenditures from the state. Revenues that are not considered susceptible to accrual include certain charges for fees and forfeitures. Expenditures are 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.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BUDGETS AND BUDGETARY ACCOUNTING

The District Attorney's Office prepared an operating budget on its General Fund and Special Revenue Funds for the year ended December 31, 2004. Budgetary data is prepared based on prior year actual operating revenues and expenditures. It is monitored by management and amended throughout the year as necessary. The District Attorney's Office performs only a custodial function in the case of the agency fund and therefore a budget for this fund is not appropriate. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

The 2004 general fund budget was authorized by the District Attorney, made available for public inspection at the District Attorney's Office, and adopted by the District Attorney. The budget was legally amended prior to year end by the District Attorney.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits with original maturities of three months or less from the date of acquisition. It also includes cash on hand and undeposited currency being held in trust for evidence. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under the laws of any state of the United States, or under the laws of the United States.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

CAPITAL ASSETS

Capital assets are capitalized at cost and depreciated over their estimated useful lives. Donated assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

<i>Furniture and Equipment</i>	5 - 7 years
Vehicles	5 - 7 years

VACATION AND SICK LEAVE

Employees earn 12 days of vacation and sick leave each year. Vacation and sick leave must be used in the year earned. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure at year end.

NOTE 2 - CASH AND CERTIFICATES OF DEPOSIT

Cash consists of demand deposits and cash on hand. Deposits are carried at cost which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. *The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. Pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.*

At December 31, 2004, the District Attorney's Office has \$127,369 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance

There was also a balance of \$350 recorded as cash on hand and \$7,679 recorded as undeposited currency being held in trust for evidence at December 31, 2004, which was uncollateralized.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2004

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following:

Commissions and Fees from -	
City of Ruston	\$ 657
Lincoln Parish Sheriff's Office	8,936
Union Parish Sheriff's Office	2,359
Lincoln Parish Criminal Court Fund	18,154
Union Parish Criminal Court Fund	7,220
State of Louisiana-Department of Revenue	8
State of Louisiana-Judicial Branch	10,849
Title IV-D Reimbursement Grant Monies from the State of LA, DHHR	<u>24,465</u>
TOTAL	<u>\$ 72,648</u>

NOTE 4 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2004, are as follows:

	<u>Balance</u> <u>01/01/04</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/04</u>
<u>Capital Assets at Cost</u>				
Furniture and Equipment	\$ 200,433	\$ 24,463	\$ 0	\$ 224,896
Vehicles	<u>55,566</u>	<u>0</u>	<u>0</u>	<u>55,566</u>
TOTALS	<u>255,999</u>	<u>24,463</u>	<u>0</u>	<u>280,462</u>
<u>Less Accumulated</u> <u>Depreciation</u>				
Furniture and Equipment	160,864	15,365	0	176,229
Vehicles	<u>53,977</u>	<u>658</u>	<u>0</u>	<u>54,635</u>
TOTALS	<u>214,841</u>	<u>16,023</u>	<u>0</u>	<u>230,864</u>
Net Capital Assets	<u>\$ 41,158</u>	<u>\$ 8,440</u>	<u>\$ 0</u>	<u>\$ 49,598</u>

NOTE 5 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2004, consisted of the following individual fund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 63,496	\$ 0
Special Revenue Fund - Title IV-D	9,430	0
Special Revenue Fund - Worthless Check	0	36,092
Special Revenue Fund - TASC	<u>0</u>	<u>36,834</u>
TOTAL	<u>\$ 72,926</u>	<u>\$ 72,926</u>

NOTE 6 - PENSION PLANS

The District Attorney's Office contributes to the District Attorneys' Retirement System and the Parochial Employees Retirement System of Louisiana. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, if they are permanent employees working at least 28 hours a week.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004**

NOTE 7 - PENSION PLANS (CONTINUED)

The Parochial Employees Retirement System (PERS) is a cost-sharing, multiple-employer, defined benefit pension plan which is administered and controlled by a board of trustees. The PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to Parochial Employees Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

The PERS has a Plan A and a Plan B; the District Attorney's Office participates in Plan A. Plan A members are required to contribute 9.5% of their annual covered salary, and the District Attorney's Office is required to contribute an actuarially determined rate. The rate for 2002 through 2003 was 7.75% of annual covered payroll and 11.75% in 2004. The contribution requirements of plan members and the District Attorney's Office are established and may be amended by the Louisiana Legislature. The District Attorney's contributions to PERS for the years ended December 31, 2004, 2003, and 2002 were \$55,645, \$27,657, and \$19,188, respectively, equal to the required contributions for each year.

The District Attorneys' Retirement System (DARS) is a defined benefit pension plan which provides retirement allowances and other benefits. It is a statewide retirement system which is administered and controlled by a board of trustees. The DARS provides retirement and disability benefits, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The DARS issues a publicly available financial report that includes financial statements and required supplementary information for DARS. That report may be obtained by writing to District Attorneys' Retirement System of Louisiana, 2109 Decatur Street, New Orleans, Louisiana 70116, or by calling (504) 947-5551.

Plan members are required to contribute 7% of their annual covered salary, and the District Attorney's Office is required to contribute an actuarially determined rate. The rate for the years ended June 30, 2002 through June 30, 2004 was 0% of annual covered payroll and 3.75% beginning July 1, 2004. The contribution requirements of plan members and the District Attorney's Office are established and may be amended by the Louisiana Legislature. The District Attorney's contributions to DARS for the years ended December 31, 2004, 2003, and 2002 were \$4,972, \$0, and \$0, respectively, equal to the required contributions for each year.

NOTE 7 - ON-BEHALF PAYMENTS

Employees of the District Attorney's Office received salaries and fringe benefits from the State of Louisiana, Lincoln Parish Police Jury, and Union Parish Police Jury. The following is a summary of these on-behalf payments:

General Fund

Salaries	\$ 290,000
Fringe Benefits	<u>9,208</u>
Total On-Behalf Payments	<u>\$ 299,208</u>

Fringe benefits paid by the State of Louisiana, the Lincoln Parish Police Jury, and the Union Parish Police Jury include pension plan contributions to the Parochial Employees Retirement System and the District Attorneys' Retirement System.

REQUIRED SUPPLEMENTARY INFORMATION

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
DECEMBER 31, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
REVENUES				
Fees	\$ 63,178	\$ 113,720	\$ 115,407	\$ 1,687
Grants and Other Assistance	60,797	80,405	136,500	56,095
Interest Income	576	28	40	12
Intergovernmental	667,496	755,019	755,317	298
On-Behalf Revenue	260,000	260,000	299,208	39,208
Other Income	20,164	866	794	(72)
TOTAL REVENUES	<u>1,072,211</u>	<u>1,210,038</u>	<u>1,307,266</u>	<u>97,228</u>
EXPENDITURES				
Capital Outlay	2,824	0	19,553	(19,553)
Auto Expense	3,468	5,620	5,310	310
Contract Services	0	0	15,019	(15,019)
Dues and Subscriptions	0	2,100	2,025	75
Employee Benefits	29,901	50,457	43,037	7,420
Insurance	103,951	108,235	96,494	11,741
LDAA Assessment	10,355	10,355	10,443	(88)
Library	20,600	8,794	11,041	(2,247)
Lincoln Parish Police Jury	0	0	14,300	(14,300)
Office Expenses	29,483	45,092	40,591	4,501
Other	11,980	14,266	2,510	11,756
Payroll Taxes	11,313	13,240	13,593	(353)
Penalties and Interest	0	0	8,921	(8,921)
Professional Fees	40,095	50,388	20,040	30,348
Rent	16,203	18,031	16,543	1,488
Repairs and Maintenance	1,803	0	0	0
Salaries	828,938	824,640	824,086	554
Telephone	17,981	19,891	18,811	1,080
Training and Seminars	1,658	5,846	7,603	(1,757)
Travel and Meals	17,588	15,990	19,990	(4,000)
Trial Expenses	0	0	8,536	(8,536)
TOTAL EXPENDITURES	<u>1,148,141</u>	<u>1,192,945</u>	<u>1,198,446</u>	<u>(5,501)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(75,930)</u>	<u>17,093</u>	<u>108,820</u>	<u>91,727</u>
OTHER FINANCING USES				
Operating Transfers Out	0	0	(35,458)	(35,458)
TOTAL OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>(35,458)</u>	<u>(35,458)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(75,930)</u>	<u>17,093</u>	<u>73,362</u>	<u>56,269</u>
FUND BALANCE - BEGINNING	<u>68,450</u>	<u>2,345</u>	<u>28,420</u>	<u>26,075</u>
FUND BALANCE (DEFICIT) - ENDING	<u>\$ (7,480)</u>	<u>\$ 19,438</u>	<u>\$ 101,782</u>	<u>\$ 82,344</u>

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE-SPECIAL REVENUE FUNDS
DECEMBER 31, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Final Budget Positive <u>(Negative)</u>
REVENUES				
Fees	\$ 49,830	\$ 44,538	\$ 45,344	\$ 806
Grant	215,078	225,099	214,584	(10,515)
Intergovernmental	115,218	115,778	124,785	9,007
Interest Income	<u>56</u>	<u>56</u>	<u>117</u>	<u>61</u>
TOTAL REVENUES	<u>380,182</u>	<u>385,471</u>	<u>384,830</u>	<u>(641)</u>
EXPENDITURES				
Capital Outlay	0	0	4,910	(4,910)
Contract Services	0	0	10,800	(10,800)
Dues	0	0	131	(131)
Employee Benefits	19,256	23,281	23,017	264
Insurance	32,894	33,959	18,623	15,336
Office Expense	7,665	21,296	15,704	5,592
Other	5,365	7,613	4,922	2,691
Payroll Taxes	4,240	3,652	4,657	(1,005)
Professional Fees	9,835	41,461	24,400	17,061
Rent	11,694	12,399	8,592	3,807
Salaries	213,316	273,677	268,827	4,850
Telephone	11,778	6,754	6,171	583
Training and Seminars	2,780	3,044	1,480	1,564
Travel	<u>3,617</u>	<u>8,465</u>	<u>3,896</u>	<u>4,569</u>
TOTAL EXPENDITURES	<u>322,440</u>	<u>435,601</u>	<u>396,130</u>	<u>39,471</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	57,742	(50,130)	(11,300)	38,830
OTHER FINANCING USES				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>35,458</u>	<u>35,458</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES AND OTHER USES	57,742	(50,130)	24,158	74,288
FUND BALANCE-BEGINNING	<u>(131,579)</u>	<u>(131,579)</u>	<u>(26,075)</u>	<u>105,504</u>
FUND BALANCE-ENDING	<u>\$ (73,837)</u>	<u>\$ (181,709)</u>	<u>\$ (1,917)</u>	<u>\$ 179,792</u>

OTHER REPORTS AND SCHEDULES

DON M. MCGEHEE

(A Professional Accounting Corporation)

P.O. Box 1344
806 North Trenton
Ruston, Louisiana 71273-1344

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Robert W. Levy
District Attorney of the Third Judicial District
P.O. Box 777
Ruston, Louisiana 71273

I have audited the financial statements of the governmental activities and the aggregate remaining fund information of the District Attorney of the Third Judicial District, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 2004, which collectively comprise the District Attorney's basic financial statements and have issued my report thereon dated June 28, 2005. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

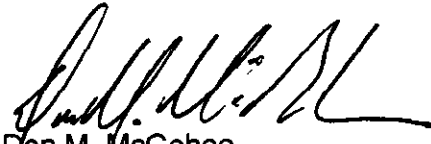
In planning and performing my audit, I considered the District Attorney's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the District Attorney's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. This reportable condition is described in the accompanying schedule of findings and questioned costs as item #2004-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item #2004-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I consider the reportable condition described above to be a material weakness.

This report is intended solely for the information of the District Attorney's Office, the Office of Family Security for the Provisions of Child Support Services, the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and the Legislative Auditor of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Don M. McGehee
Certified Public Accountant
June 28, 2005

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2004

I have audited the financial statements of the District Attorney as of and for the year ended December 31, 2004, and have issued my report thereon dated June 28, 2005. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2004 resulted in an unqualified opinion. The following is a summary of my audit observations on internal control, tests of compliance, and findings related to the financial statements that are required to be reported in accordance with Government Auditing Standards:

Section 1 Summary of Auditor's Reports

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

Section 2 Financial Statement Findings

Finding 2004-1. Separation of Duties. The District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Finding 2004-2. Budgeted Expenditures Exceed Funds Available. The amended budget for the special revenue funds had expenditures of \$435,601 with only \$253,892 in budgeted funds available. State law prohibits the adoption of a budget where budgeted expenditures exceed the total estimated funds available. The financial administrator made a mistake in the preparation of the amended budget. The District Attorney did not notice the error when he approved the 2004 amended budget. I recommend that expenditures not exceed funds available in future budgets.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2004**

SECTION 1 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

FINDINGS

RESPONSE

2003-1. Separation of Duties. The District Attorney's Office has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Unresolved. See Finding 2004-1.

SECTION 2 MANAGEMENT LETTER

SUGGESTIONS

RESPONSE

2003-1. Budget Variances. Recommended the financial administrator monitor variances between the budget and actual amounts to notify the District Attorney when budget amendments appear to be needed.

Resolved.

2003-2. Budget Expenditures Exceed Funds Available. Recommended that expenditures not exceed funds available in future budgets prepared.

Unresolved. See Finding 2004-2.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2004**

SECTION 1 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

FINDINGS

2004-1. Separation of Duties. Too few personnel involved in the accounting system to have adequate separation of duties for internal control.

2004-2. Budgeted Expenditures Exceed Funds Available. The special revenue funds amended budget for 2004 had expenditures of \$435,601, but the budgeted funds available were only \$253,892. According to state law, the adopted budget is to be balanced with expenditures not exceeding total estimated funds available. The 2004 amended budget was prepared by the financial administrator who made a mistake and amended expenditures to exceed funds available. The District Attorney did not notice the error when he approved the budget. I recommend that expenditures not exceed funds available in future budgets.

RESPONSE

It would not be cost-effective to hire additional personnel to provide adequate separation of duties for internal control for this size workload.

The financial administrator will resolve this problem when preparing the 2006 budget.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT
PARISHES OF LINCOLN AND UNION, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2004

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	GRANT EFFECTIVE DATE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL AWARDS EXPENDED
U.S. Department of Health and Human Services:					
Passed Through					
Louisiana Department of Social Services-- Office of Family Support for the Provision of Child Support Enforcement Services	Before 7-1-04 After 6-30-04	13.783	355-401460 355-02602	\$ 161,000 152,212	\$ 86,948 74,404
Child Support Enforcement Title IV-D					
Passed Through					
Louisiana Foundation Against Sexual Assault, Inc. Rape Prevention Education Grant	7-1-03 to 6-30-04 7-1-04 to 6-30-05 6-30-04 6-30-04	93.136	N/A N/A N/A	37,754 35,966 9,575 10,000	24,390 16,539 9,575 <u>10,000</u>
Total Department of Health and Human Services					
U.S. Department of Justice:					
Passed Through					
Louisiana Commission on Law Enforcement and Administration of Criminal Justice Combination Prosecution	1-1-04 to 12-31-04	16.588	M02-1-006	35,797	35,797
Develop Accountability Based Sanctions Accountability Programs	Before 10-1-04 After 9-30-04	16.523	A02-8-039 A03-8-039	58,825 22,210	19,136 6,752
Victim Assistance Program	4-1-03 to 3-31-04 10-1-04 to 9-30-05	16.575	C02-1-016 C04-1-002	26,401 21,343	6,600 5,334
MDO Prosecution Unit	10-1-04 to 9-30-05	16.579	B04-1-015	9,657	<u>2,415</u>
Total Department of Justice					
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 297,890