

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

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DECEMBER 31, 2014

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DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS
DECEMBER 31, 2014

Legislative Auditor
P O Box 94397
Baton Rouge, LA 70804-9397

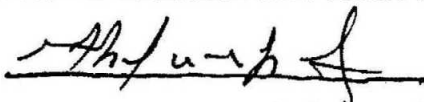
AFFIDAVIT

Personallv came and appeared before the undersigned authority. R Christopher Nevils. District Attorney of the Eighth Judicial District. who. duly sworn. deposes and says. that the financial statements herewith given presents fairly the financial position of the District Attorney of the Eighth Judicial District. at December 31. 2014 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board



R. Christopher Nevils, District Attorney

Sworn to and subscribed before me, this 4th day of May, 2015



MICHAEL W. NICOLS #77399

WINN PARISH / LIFE

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

INDEPENDENT AUDITOR'S REPORT

Honorable R Christopher Nevils
District Attorney
of the Eighth Judicial District
Winnfield, Louisiana 71483

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion 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 U.S. and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluation of the overall financial statement presentation.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a reasonable basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggreg-

ate remaining fund information of the District Attorney of the Eighth Judicial District as of December 31, 2014, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 4 through 7 and Budgetary Comparison Schedules on pages 29 and 30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statement in appropriate operation, economic, or historical context. I have applied certain limited procedures to the required supplementary information presented in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. I have applied certain limited procedures to the required supplementary information presented on page 31, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a reported dated May 4, 2015, on my consideration of the District Attorney of the Eighth Judicial District 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Eighth Judicial District's internal control over financial reporting and compliance.

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana
May 4, 2015

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

The Management's Discussion and Analysis of the District Attorney of the Eighth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eighth Judicial District's financial activities for the year ended December 31, 2014. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eighth Judicial District's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

The District Attorney of the Eighth Judicial District's Net Position increased during 2014 by \$77,314. Also the District Attorney had cash, cash equivalents and investments of \$216,238 at December 31, 2014, which represents a rise of \$48,524 from prior year end. These increases appear to be primarily the result of small declines in Expenses while Operating Revenues and Transfers increased slightly.

During the current fiscal year end, Operating Grants and Contributions decreased by \$15,342 over prior year while Transfers from the Winn Parish Police Jury rose by \$72,000. Fines, Fees and Charges for Services declined by \$4,517. The expenses also dropped slightly in the current year. Higher in the current year were capital outlays consisting primarily of office equipment.

OVERVIEW OF THE FINANCIAL STATEMENTS

These financial statements consist of three sections – Management's Discussion and Analysis (this section), the Basic Financial Statements (including the notes to the financial statements), and Required Supplementary Information.

Basic Financial Statements

This annual report consists of a series of financial statements: The Statement of Net Position and the Statement of Activities (on pages 8 and 9) provide information about the activities of the District Attorney of the Eighth Judicial District as a whole and present a longer-term view of the District Attorney's finances. 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.

The Statement of Net Position and the Statement of Activities report the District Attorney's net position and changes in them. You can think of the District Attorney's net position, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net position are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 10. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those 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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's 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 the District Attorney's activities as well as what remains for future spending.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures. New for 2014 is the Supplementary Schedule of Compensation required by the Louisiana Legislature's Act 706.

FINANCIAL ANALYSIS OF THE ENTITY

Summary of the
Statement of Net Position
As of Year End

	2014	2013
Current and other assets	\$ 250,702	\$ 227,154
Capital Assets, Net	28,650	23,735
Total Assets	279,352	250,889
Other Liabilities	10,745	23,832
Prior Administration Liabilities	40,747	81,494
Compensated Absences Payable	8,494	6,011
Deferred Inflows	2,500	0
Total Liabilities and Deferred Inflows	62,486	111,337
Net Position		
Investment in Capital Assets, Net of Related Debt	28,650	23,735
Restricted	2,500	0
Unrestricted	185,716	115,817
Total Net Position	\$ 216,866	\$ 139,552

Net position of the District Attorney of the Eighth Judicial District's increased by \$77,314 from the previous fiscal year. The increase is the result of operating and nonoperating revenues exceeding expenses during the fiscal year ended 2014. (See Summary of Statement of Net Activities.)

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position

	For the Year Ended	
	2014	2013
Governmental Activities:		
Judicial Function		
Program Revenues		
Fines, Fees and Charges for Services	\$ 162,008	\$ 157,491
Operating Grants and Contributions	280,324	295,666
Capital Grants and Contributions	0	0
General Revenues	53,338	43,222
Total Revenues	495,670	496,379
Expenses	(706,506)	(732,141)
Excess/(Deficiency) before Transfers	(210,836)	(235,762)
Transfers from Police Jury	288,150	216,150
Change in Net Position	\$ 77,314	\$ (19,612)

The District Attorney of the Eighth Judicial District's total revenues decreased by \$709 over the previous year balances. The total cost of all programs and services declined by \$25,635 from the previous year balances.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the District Attorney of the Eighth Judicial District had \$28,650, net of depreciation, invested in various office equipment and improvements of capital assets. (See table below.) This amount represents a net increase (including additions and retirements) of \$4,915 from the previous year.

Summary of
Capital Assets at Year End
(Net of Depreciation)

	2014	2013
Buildings and Improvements	\$ 3,693	\$ 5,539
Equipment, Furniture & Fixtures	24,957	18,196
Total	\$ 28,650	\$ 23,735

This year's major additions included:	Equipment, furniture and fixtures	\$ 14,200
This year's major retirements included:	Equipment, furniture and fixtures	\$ 13,476

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

Debt and Other Liabilities

The District Attorney of the Eighth Judicial District had \$8,494 in compensated absences payable outstanding at year end compared to \$6,011 at the previous year end, an increase of \$2,483. Other liabilities were the result of prior administration.

There was no new debt noted during year.

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

The Budgetary Comparison Schedules show actual revenues exceeded budgeted revenues by \$100,961 which appears to be due primarily to miscellaneous revenues and fines & fees being more than expected. Actual expenditures were \$70,125 less than budgeted amounts primarily due to operating services being less than projected.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Attorney of the Eighth Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (state grants and contributions)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Eighth Judicial District does not expect any significant changes in next year's results as compared to the current year.

CONTACTING THE DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Eighth Judicial District's finances and to show the District Attorney of the Eighth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact R. Christopher Nevils, District Attorney, Post Office Box 1374, Winnfield, Louisiana 71483.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2014

Assets:

Current Assets:

Cash & Cash Equivalents	\$ 54,591
Investments	161,647
Receivables	23,639
Prepaid Expenses	<u>10,825</u>
Total Current Assets	250,702

Non-Current Assets:

Capital Assets, Net	<u>28,650</u>
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Total Assets	<u>279,352</u>
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Liabilities:

Current Liabilities:

Accounts Payable	4,932
Accrued Expenses	<u>5,813</u>
Total Current Liabilities	10,745

Non-Current Liabilities:

Prior Administration Liabilities	40,747
Compensated Absences	<u>8,494</u>
Total Non-Current Liabilities	<u>49,241</u>

Deferred Inflows	<u>2,500</u>
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Total Liabilities and Deferred Inflows	<u>62,486</u>
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Net Position:

Invested in Capital Assets	28,650
Restricted	2,500
Unrestricted	<u>185,716</u>

Total Net Position	<u>\$ 216,866</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense)</u>
		<u>Fines, Fees</u>	<u>Operating</u>	<u>Revenue & Changes</u>
		<u>& Charges</u>	<u>Grants &</u>	<u>in Net Position</u>
		<u>for Services</u>	<u>Contributions</u>	<u>Government Activities</u>
Governmental Activities:				
Judicial	\$ 706,506	\$ 162,008	\$ 280,324	\$ (264,174)
General Revenues:				
				41
				53,297
				<u>288,150</u>
Total General Revenues and Transfers				<u>341,488</u>
Change in Net Position				77,314
Net Position January 1, 2014				<u>139,552</u>
Net Position December 31, 2014				<u><u>\$ 216,866</u></u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2014

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
Assets:				
Cash & Cash Equivalents	\$ 54,291		\$ 300	\$ 54,591
Investments	161,647			161,647
Receivables	8,069	\$ 15,570		23,639
Prepaid Expenses	10,825			10,825
Due To/(From)	<u>15,570</u>	<u>(15,570)</u>	<u> </u>	<u> 0</u>
Total Assets	<u>250,402</u>	<u> 0</u>	<u> 300</u>	<u>250,702</u>
Liabilities:				
Accounts Payable	4,632		300	4,932
Accrued Expenses	5,813			5,813
Prior Administration Debt	<u>40,747</u>	<u> </u>	<u> </u>	<u>40,747</u>
Deferred Inflows	<u>2,500</u>	<u> 0</u>	<u> 0</u>	<u>2,500</u>
Total Liabilities and Deferred Inflows	<u>53,692</u>	<u> 0</u>	<u> 300</u>	<u>53,992</u>
Fund Balance:				
Nonspendable	10,825			10,825
Restricted	2,500	0	0	2,500
Unassigned	<u>183,385</u>	<u> </u>	<u> </u>	<u>183,385</u>
Total Fund Balances	<u>196,710</u>	<u> 0</u>	<u> 0</u>	<u>196,710</u>
Total Liabilities & Fund Balances	<u>\$ 250,402</u>	<u>\$ 0</u>	<u>\$ 300</u>	<u>\$ 250,702</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION DECEMBER 31, 2014

Total Fund Balances for the Governmental Funds at December 31, 2014	\$ 196,710
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Depreciable	113,393
Less: Accumulated Depreciation	(84,743)
Long-term liabilities such as compensated absences payable are not due and payable in the current period and therefore not reported in the fund liabilities	<u>(8,494)</u>
Total Net Position of Governmental Activities at December 31, 2014	<u>\$ 216,866</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
Revenues:				
Fines, Fees & Charges for Services	\$ 150,549		\$ 11,459	\$ 162,008
Intergovernmental	56,250	\$ 224,074		280,324
Miscellaneous:				
Interest Earned	41			41
Other	<u>53,297</u>			<u>53,297</u>
Total Revenues	260,137	224,074	11,459	495,670
Expenditures:				
Judicial—Current:				
Personnel & Related	610,449			610,449
Operating Services	74,293			74,293
Travel & Other	9,996			9,996
Capital Outlay	<u>14,200</u>			<u>14,200</u>
Total Expenditures	<u>708,938</u>	<u>0</u>	<u>0</u>	<u>708,938</u>
Excess of Revenues over Expenditures	(448,801)	224,074	11,459	(213,268)
Other Financing Sources/(Uses):				
Transfers from Police Jury	288,150			288,150
Transfers In (Out)	<u>235,533</u>	<u>(224,074)</u>	<u>(11,459)</u>	<u>0</u>
Total Other Financing Sources/(Uses)	523,683	(224,074)	(11,459)	288,150
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing (Uses)	74,882	0	0	74,882
Fund Balances—Beginning of Year	<u>121,828</u>	<u>0</u>	<u>0</u>	<u>121,828</u>
Fund Balances—End of Year	<u>\$ 196,710</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 196,710</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2014

Net Change in Fund Balances—Governmental Funds	\$	74,882
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of Capital Assets recorded in the current period is</p>		
		14,200
<p>Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is</p>		
	(9,285)
<p>In the Statement of Activities, only the Gain/(Loss) on the Disposal of Assets is reported, where as in the Governmental Funds, the Proceeds from a Sale increases financial resources thus the Change in Net Assets differs from the Change in Fund Balance by the portion of the assets disposed of that have not been depreciated.</p>		
		0
<p>Long term liabilities, such as Compensated Absences, do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds. The decrease in Compensated Absences was</p>		
	<u>(</u>	<u>2,483)</u>
Net Change in Net Position per Statement of Activities	<u>\$</u>	<u>77,314</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF FIDUCIARY ASSETS & LIABILITIES
FIDUCIARY FUND—ASSET FORFEITURE FUND
DECEMBER 31, 2014

Assets:

Cash	\$	<u> 0</u>
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Liabilities:

Due to Others	\$	<u> 0</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

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 Eighth Judicial District encompasses the parish of Winn, Louisiana.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Eighth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999. GASB Statement No. 63 changed the title of Net Assets to Net Position along with standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. As required the District Attorney has implemented GASB Statement No. 63.

B. Reporting Entity

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Winn Parish Police Jury. The Police Jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the Police Jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the Policy Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories governmental and fiduciary, as follows:

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose, provided it is expended or transferred in accordance with state and federal laws and according to District Attorney's policy.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Eighth Judicial District consist of the following:

Title IV-D Fund - consists of reimbursement grants from the LA 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.

Worthless Checks Collection Fee Fund (Worthless Checks) - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney consists of the following:

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Assets & Liabilities at the fund financial statement level.

The Government-Wide Financial Statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the Governmental Activities of the Government-Wide Financial Statements are prepared. Therefore Governmental Fund Financial Statements include reconciliation with brief explanations to better identify the relationship between the Government-wide statements and the statements for governmental funds.

Fund Financial Statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds as defined by GASB Statement No. 54 rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and

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claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available

Expenditures

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

Due To/(From)

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.

Other Financing Sources/(Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The District Attorney of the Eighth Judicial District prepares and adopts a budget each year for its general and special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. Assets Liabilities and Equity

Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

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Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments that, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

Investments

Investments are limited by LA R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments, however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2014, no amount was considered to be uncollectible, therefore no provision for uncollectible accounts was deemed necessary.

Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Eighth Judicial District is charged as an expense against operations in the Statement of Activities. Capital Assets Net of Accumulated Depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

Compensated Absences

Full-time employees of the District Attorney of the Eighth Judicial District earn 96 hours of annual compensated leave each year. The maximum amount of this annual leave that may be accumulated and carried over from one year to the next by each employee is 80 hours. Upon termination, an employee is compensated for up to 80 hours of said unused annual leave at the employee's hourly rate of pay at the time of termination.

Equity Classifications

In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation and reduced by the outstanding balances of

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any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.

Restricted Net Position—Net Position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position—All other components of Net Position that do not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. As required the District Attorney implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
2. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
3. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority(District Attorney); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
4. Assigned fund balance - amounts that do not meet the criteria to be classified as restricted or committed that a government intends to use for a specific purpose; intent can be expressed by the governing body (District Attorney) or body to which the governing body delegates the authority;
5. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The District Attorney establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution. The District Attorney typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

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G. Estimates

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

NOTE 2—DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law, the District Attorney of the Eighth Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits of \$67,898 at December 31, 2014 were fully secured by FDIC insurance.

B. Investments

The District Attorney of the Eighth Judicial District maintains investment accounts as authorized by the Louisiana Revised Statutes. At December 31, 2014, investments held by the District Attorney consist of \$161,647 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the District Attorney is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by the initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-

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term, high quality investments. The LAMP portfolio included only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP’s investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955 (A)(1)(h) which allows all municipalities, parties, school boards, and any other political subdivisions of the State to invest in “Investment grade (A-1/P-1) commercial paper of domestic United States corporations”. Effective October 1, 2001, LAMP’s Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates.

The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

NOTE 3—ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2014.

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Fines, Fees & Charges for Services	\$ 5,882		\$ 0	\$ 5,882
Intergovernmental Revenues	<u>2,187</u>	<u>\$ 15,570</u>		<u>17,757</u>
Total	<u>\$ 8,069</u>	<u>\$ 15,570</u>	<u>\$ 0</u>	<u>\$ 23,639</u>

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NOTE 4—CAPITAL ASSETS

A summary of District Attorney of the Eighth Judicial District’s capital assets at December 31, 2014 is as follows:

<u>Governmental Activities</u>	<u>Balance 01/01/14</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/14</u>
Capital Assets—Depreciable:				
Buildings & Improvements	\$ 25,892	\$ -	\$ -	\$ 25,892
Less Accumulated Depreciation	<u>(20,353)</u>	<u>(1,846)</u>	<u> </u>	<u>(22,199)</u>
Subtotal	5,539	(1,846)	-	3,693
Equipment, Furniture & Fixtures	86,777	14,200	(13,476)	87,501
Less Accumulated Depreciation	<u>(68,581)</u>	<u>(7,439)</u>	<u>13,476</u>	<u>(62,544)</u>
Subtotal	18,196	6,761	-	24,957
Total Capital Assets, Net	<u>\$ 23,735</u>			<u>\$ 28,650</u>

Depreciation expense of \$9,285 for the year ended December 31, 2014 was charged to the Judicial function in the Government-Wide Statement of Activities.

NOTE 5—DUE TO/(FROM) FUNDS

The following is a summary of interfund payables and receivables categorized as Due To/(From) at December 31, 2014.

Fund	<u>Due To</u>	<u>Due From</u>
General	\$ 15,570	
Title IV-D		\$ 15,570
Total	<u>\$ 15,570</u>	<u>\$ 15,570</u>

NOTE 6—PRIOR ADMINISTRATION LIABILITIES

As of December 31, 2014, the District Attorney of the Eighth Judicial District is indebted for federal payroll taxes and retirement liabilities of both the District Attorney’s and Parochial Retirement Systems incurred during the previous administration. These liabilities are being held in suspense under arrangements that require the District Attorney to stay current on all payroll and retirement obligations of the current and future years. Obligations for the current year were paid on a timely basis. At December 31, 2014, prior administration liabilities were \$40,747.

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NOTE 7—COMPENSATED ABSENCES

At December 31, 2014, employees of the District Attorney of the Eighth Judicial District had accumulated \$8,494 in annual compensated leave benefits.

NOTE 8—DEFERRED INFLOWS

During the fiscal year ended December 31, 2014, the District Attorney received an Intergovernmental Operating Grant payment of \$2,500 from the State of Louisiana Victims Assistance for the subsequent period. This inflow was deferred to the proper reporting period and listed as restricted by the granting entity for specific operating expenditures.

NOTE 9—PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

A. District Attorneys' Retirement System

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies. Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age Social Security, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

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For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies. Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana, 70802-8143, or by calling (225) 267-4824.

Plan members are required by state statute to contribute 8.00% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate which is based on annual covered payroll was 9.75% from January 1, 2014 through June 30, 2014 and 7.00% from July 1, 2014 through December 31, 2014. Contributions to the system include 2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's employer contributions to the System for the years ended December 31, 2014, 2013 and 2012 were \$13,604, \$15,900, and \$14,234, respectively, equal to the required contributions for each year.

B. Parochial Employees' Retirement System

Substantially all employees of the District Attorney of the Eighth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members of the District Attorney's office participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds excluding all but certain elected parish officials are eligible to participate in the system. Under Plan A, active employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly

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for life, equal to 3 percent of their final-average salary for each year of creditable service. For active employees hired on or after to January 1, 2007 who retire at or after age 67 with at least 7 years creditable service, at or after age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. For active employees hired before January 1, 2007, final-average salary is the employee’s average salary over the 36 consecutive or joined months that produce the highest average. For active employees hired on or after January 1, 2007, final-average salary is the employee’s average salary over the 60 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Parochial Employees’ Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (225) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate was 16% of annual covered payroll during 2014. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer’s contributions to the retirement system under Plan A for the years ended December 31, 2014, 2013, and 2012 were \$30,023, \$32,271, and \$30,772, respectively, equal to the required contributions for each year.

NOTE 10—INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2014, were as follows.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 235,533	
IV-D		\$ 224,074
Worthless Checks		11,459
Total	<u>\$ 235,533</u>	<u>\$ 235,533</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
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NOTES TO THE FINANCIAL STATEMENTS
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NOTE 11—LEASES

The District Attorney of the Eighth Judicial District was not obligated under any noncancellable capital or operating leases agreements at December 31, 2014.

NOTE 12—LITIGATION

The District Attorney of the Eighth Judicial District was not involved in any litigation at December 31, 2014.

NOTE 13—RISK MANAGEMENT

The District Attorney of the Eighth Judicial District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

NOTE 14—CLAIMS AND JUDGMENTS

The District Attorney of the Eighth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Eighth Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Eighth Judicial District.

NOTE 15— SUBSEQUENT EVENTS

Management has evaluated events through May 4, 2015, the date which the financial statements were available for issue. There were no items to be reported as subsequent events, other than that the location of the District Attorney's office has moved from the courthouse to the old library building.

REQUIRED
SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
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BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>		Variance	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Favorable (Unfavorable)
Revenues:				
Fines, Fees & Charges for Services	\$ 96,000	\$ 102,000	\$ 150,549	\$ 48,549
Intergovernmental	56,250	56,250	56,250	0
Interest	0	0	41	41
Miscellaneous	<u>0</u>	<u>0</u>	<u>53,297</u>	<u>53,297</u>
Total Revenues	<u>152,250</u>	<u>158,250</u>	<u>260,137</u>	<u>101,887</u>
Expenditures:				
Current—Judicial				
Personnel & Related	490,519	631,863	610,449	21,414
Operating Services	145,800	112,800	74,293	38,507
Travel	25,750	18,400	9,996	8,404
Capital Outlay	<u>16,000</u>	<u>16,000</u>	<u>14,200</u>	<u>1,800</u>
Total Expenditures	<u>678,069</u>	<u>779,063</u>	<u>708,938</u>	<u>70,125</u>
Excess (Deficiency) of Revenues Over Expenditures	(525,819)	(620,813)	(448,801)	172,012
Other Financing Sources/(Uses):				
Transfers—Police Jury	216,150	216,150	288,150	72,000
Other Transfers In	<u>274,269</u>	<u>237,000</u>	<u>235,533</u>	(1,467)
Total Other Financing Sources/(Uses)	490,419	453,150	523,683	70,533
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	(35,400)	(167,663)	74,882	242,545
Fund Balance—Beginning of Year	<u>121,828</u>	<u>121,828</u>	<u>121,828</u>	<u>0</u>
Fund Balance—End of Year	<u>\$ 86,428</u>	<u>\$(45,835)</u>	<u>\$ 196,710</u>	<u>\$ 242,545</u>

See accountant's report.

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BUDGETARY COMPARISON SCHEDULE—TITLE IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>		Variance	Favorable
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:				
Intergovernmental	<u>\$ 262,269</u>	<u>\$ 225,000</u>	<u>\$ 224,074</u>	<u>\$ (926)</u>
Total Revenues	<u>262,269</u>	<u>225,000</u>	<u>224,074</u>	<u>(926)</u>
Expenditures:				
Current—Judicial	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	262,269	225,000	224,074	(926)
Other Financing Sources/(Uses):				
Other Transfers (Out)	<u>(262,269)</u>	<u>(225,000)</u>	<u>(224,074)</u>	<u>926</u>
Total Other Financing Sources/(Uses)	(262,269)	(225,000)	(224,074)	926
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	0	0	0	0
Fund Balance—Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance—End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See accountant's report.

DISTRICT ATTORNEY
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SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2014

In accordance with Act 706 of the 2014 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Agency Head or Chief Executive Officer is presented.

The Head of Operations is the District Attorney, R. Christopher Nevils. The payments the District Attorney as required to be disclosed per Act 706 for the fiscal year ended December 31, 2014, are as follows.

Through the District Attorney of the Eighth Judicial District:		
Gross Salary	\$	86,885
Retirement Contributions		7,247
Health Insurance		13,077
Life Insurance		89
Per Diem		1,534
Conferences and Seminars		1,384
Other Travel Expenses		1,498
Dues		435
Through the Winn Parish Police Jury:		
Gross Salary		10,000
Retirement Contributions		883
Health Insurance		7,061
Through the State of Louisiana:		
Gross Salary		50,000
Retirement Contributions		3,500

Vouchered expenses purchased for the District Attorney's office and reimbursed were not included unless for direct benefit of District Attorney as noted above and per Act 706.

See accountant's report.

OTHER
SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's Report expresses an unqualified opinion on the financial statements of the District Attorney of the Eighth Judicial District.
2. There were no significant deficiencies noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Eighth Judicial District were disclosed during the audit.

B. FINANCIAL STATEMENTS AUDIT

No findings.

C. PRIOR YEAR FINDINGS

The report dated May 26, 2014 showed no findings.

Shanna Jones, CPA

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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 R. Christopher Nevils
District Attorney of the Eighth Judicial District
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2014, and related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated May 4, 2015. 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 U.S. and the *Louisiana Governmental Audit Guide*.

Internal Control Over Financial Reporting

In planning and performing the audit, I considered the District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, I do not express an opinion on the effectiveness of the District Attorney's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District Attorney's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District Attorney of the Eighth Judicial District'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Shanna Jones, CPA
Winnfield, Louisiana
May 4, 2015