

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the St. Landry Parish 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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our 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 aggregate remaining fund information of the St. Landry Parish District Attorney, as of December 31, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance 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 the budgetary comparison information listed in the accompanying table of contents 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 statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

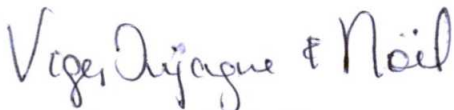
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish District Attorney's basic financial statements. The combining financial statements, and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, as listed in the table of contents, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The other supplementary information and schedule of compensation, benefits, and other payments to agency head are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of compensation, benefits, and other payments to agency head are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2017, on our consideration of the St. Landry Parish District Attorney's internal control over financial reporting and on our 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 our 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 St. Landry Parish District Attorney's internal control over financial reporting and compliance.



Vige, Tujague & Noel, CPA's
Eunice, Louisiana
June 19, 2017

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2016

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Cash	\$ 279,857
Due from other governmental units	459,532
Accrued interest receivable	42
Security deposits	502
Capital assets, net	1,560,246
<u>Total assets</u>	<u>2,300,179</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pension related	<u>148,252</u>
<u>LIABILITIES</u>	
Bank overdraft	28,250
Accounts payable and accrued expenses	70,309
LACE payroll payable	226,774
LACE fuel payable	27,799
LACE Medicare payable	3,195
Net pension liability	127,686
<u>Total liabilities</u>	<u>484,013</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension related	<u>88,128</u>
<u>NET POSITION</u>	
Net investment in capital assets	1,560,246
Restricted for grants	95,730
Unrestricted	220,314
<u>Total net position</u>	<u>1,876,290</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u> <u>Revenues and</u> <u>Change in Net</u> <u>Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating Grants</u> <u>and Contributions</u>	<u>Governmental</u> <u>Activities</u>
<u>Governmental Activities</u>				
Judicial system	\$ 4,262,393	\$ 1,485,353	\$ 2,834,263	\$ 57,223
<u>Total governmental activities</u>	<u>4,262,393</u>	<u>1,485,353</u>	<u>2,834,263</u>	<u>57,223</u>
General Revenues				
				261
				57,757
				61,835
				<u>119,853</u>
				177,076
				<u>1,699,214</u>
				<u>1,876,290</u>

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

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	GENERAL	SPECIAL REVENUE FUND IV-D	TOTAL GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash	\$ 274,950	\$ 4,907	\$ 279,857
Due from other governmental units	190,731	43,381	234,112
Due from other funds	-	49,933	49,933
Security deposits	502	-	502
<u>Total assets</u>	466,183	98,221	564,404
<u>LIABILITIES</u>			
Bank overdraft	\$ 28,250	\$ -	\$ 28,250
Accounts payable and accrued expenses	67,566	2,491	70,057
Due to other funds	50,185	-	50,185
LACE payroll payable	29,362	-	29,362
LACE fuel payable	2,653	-	2,653
LACE Medicare payable	333	-	333
<u>Total liabilities</u>	178,349	2,491	180,840
<u>FUND BALANCES</u>			
Restricted for grants	-	95,730	95,730
Unassigned fund balance	287,834	-	287,834
<u>Total fund balances</u>	287,834	95,730	383,564
<u>Total liabilities and fund balances</u>	466,183	98,221	564,404

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016

Total fund balances for governmental funds at December 31, 2016	\$ 383,564
Cost of capital assets at December 31, 2016	\$ 2,801,550
Less: Accumulated depreciation as of December 31, 2016	<u>(1,241,304)</u> 1,560,246
Long-term asset (LACE payroll not collected within 60 days of year-end) is not available to pay for current period expenditures and, therefore, is unavailable in the governmental funds	225,420
Long-term liability (LACE payroll not paid within 60 days of year-end)	(225,420)
Accrued interest receivable at December 31, 2016	42
Amounts related to pension recognition are not due and payable in the current period and, therefore, are not reported in the funds	<u>(67,562)</u>
Net position at December 31, 2016	<u><u>1,876,290</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>			
Commissions on fines and bond forfeitures	\$ 1,485,353	\$ -	\$ 1,485,353
Intergovernmental			
Parish Government reimbursements	331,140	-	331,140
Criminal Court Fund	122,722	-	122,722
On-behalf payments			
Parish Government	703,925	-	703,925
State	562,441	-	562,441
Share of Racino income	94,486	-	94,486
Sheriff's and City Court's reimbursements	137,506	-	137,506
Federal grants	182,943	508,096	691,039
State grants	30,000	-	30,000
Miscellaneous			
Drug seizure income	37,202	-	37,202
Interest earned	239	22	261
Rental income	12,947	-	12,947
Other	11,686	-	11,686
<u>Total revenues</u>	<u>3,712,590</u>	<u>508,118</u>	<u>4,220,708</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services	2,568,622	409,162	2,977,784
Supplies and materials	125,522	27,105	152,627
Repairs and maintenance	37,882	2,834	40,716
Other services and charges	430,527	84,582	515,109
Payments to other governmental entities	227,859	-	227,859
Debt service	4,653	-	4,653
Capital outlay	8,520	3,039	11,559
<u>Total expenditures</u>	<u>3,403,585</u>	<u>526,722</u>	<u>3,930,307</u>

Continued on next page.

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>\$ 309,005</u>	<u>\$ (18,604)</u>	<u>\$ 290,401</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in/out	(88,986)	88,986	-
<u>Total other financing sources (uses)</u>	<u>(88,986)</u>	<u>88,986</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	220,019	70,382	290,401
<u>FUND BALANCES, beginning of year</u>	<u>67,815</u>	<u>25,348</u>	<u>93,163</u>
<u>FUND BALANCES, end of year</u>	<u>287,834</u>	<u>95,730</u>	<u>383,564</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Total net change in fund balances for the year ended December 31, 2016, per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 290,401
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 11,559
Depreciation expense for year ended December 31, 2016	<u>(79,096)</u> (67,537)
Some revenues reported in the Statement of Activities are not yet available and therefore are not reported as revenue in governmental funds	161,004
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	(225,420)
Net effect of pension liability recognition	<u>18,628</u>
Total change in net position for the year ended December 31, 2016, per Statement of Activities	<u><u>177,076</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUND
DECEMBER 31, 2016

ASSETS

Cash	\$ 635
Due from other funds	<u>611</u>
<u>Total assets</u>	<u><u>1,246</u></u>

LIABILITIES

Due to other funds	\$ 360
Due to others	<u>886</u>
<u>Total liabilities</u>	<u><u>1,246</u></u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. FINANCIAL REPORTING ENTITY

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

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

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

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

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

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the St. Landry Parish District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local governments, issued in June, 1999.

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

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

Fund Financial Statements. The St. Landry Parish District Attorney uses funds to report on its financial position and the results of its operation. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund

The General Fund was established to comply with the requirements of Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and 30 percent of the bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Fund

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

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

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions, etc. Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the "economic resources" measurement focus as defined in Item b below. In the fund financial statements, the "current financial resources" measurement focus is used:

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

Basis of Accounting

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

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

D. CAPITAL ASSETS

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

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

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

The St. Landry Parish District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

F. CASH AND INVESTMENTS

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

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

G. ACCUMULATED COMPENSATED ABSENCES

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

H. ENCUMBRANCES

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

I. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The St. Landry Parish District Attorney does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

J. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. EQUITY CLASSIFICATIONS (Continued)

2. Restricted net position— Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation .
3. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Proprietary fund equity is classified the same as in the government-wide statements.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the District Attorney’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Board of Directors have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the St. Landry Parish District Attorney’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

The St. Landry Parish District Attorney considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District Attorney would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

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NOTES TO FINANCIAL STATEMENTS
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. ESTIMATES

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

L. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows or resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 2016, the carrying amount of the District Attorney's deposits was \$252,242, and the bank balances were \$312,895. The bank balances were collateralized as follows:

<u>Institution</u>	<u>Bank Balances</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3rd Party Bank</u>	<u>Amount Not Collateralized or Insured</u>
Demand deposit accounts				
St. Landry Bank	\$ 32,759	\$ 32,759	\$ -	\$ -
Washington State Bank	135,121	135,121	-	-
American Bank	28,498	28,498	-	-
MidSouth National Bank	389	389	-	-
St. Landry Homestead	15,215	15,215	-	-
State Bank	696	696	-	-
Iberia Bank	100,217	100,217	-	-
Time and savings accounts (including NOW accounts)				
St. Landry Homestead	-	-	-	-
Tri-Parish Bank	-	-	-	-
<u>Totals</u>	<u>312,895</u>	<u>312,895</u>	<u>-</u>	<u>-</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and non-interest bearing).

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NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2016 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 969	\$ -
Eunice City Court	382	-
St. Landry Parish Sheriff	58,169	-
St. Landry Parish Government	335,716	-
Louisiana Commission on Law Enforcement Grant	9,013	-
Department of Public Safety	1,525	-
Office of Youth Development	1,054	-
Office of Family Support	-	43,381
Office for Addictive Disorders	9,323	-
<u>Totals</u>	<u>416,151</u>	<u>43,381</u>

NOTE 4 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 2016 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 251
Special Revenue Funds		
IV-D	49,933	49,933
Agency Fund	611	360
<u>Totals</u>	<u>50,544</u>	<u>50,544</u>

The amounts due from/to other funds are for short-term loans.

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NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2016, for the St. Landry Parish District Attorney are as follows:

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other capital assets:				
Buildings	1,875,065	-	-	1,875,065
Building improvements	124,461	-	-	124,461
Furniture, fixtures and equipment	524,689	11,559	-	536,248
Law books	9,548	-	-	9,548
Vehicles	156,228	-	-	156,228
<u>Totals at historical cost</u>	<u>2,789,991</u>	<u>11,559</u>	<u>-</u>	<u>2,801,550</u>
Less accumulated depreciation				
Buildings	583,977	46,877	-	630,854
Building improvements	41,692	6,037	-	47,729
Furniture, fixtures and equipment	402,736	20,140	-	422,876
Law books	6,366	318	-	6,684
Vehicles	127,437	5,724	-	133,161
<u>Total accumulated depreciation</u>	<u>1,162,208</u>	<u>79,096</u>	<u>-</u>	<u>1,241,304</u>
Governmental Activities				
Capital assets, net	<u>1,627,783</u>	<u>(67,537)</u>	<u>-</u>	<u>1,560,246</u>
Depreciation expense	\$79,096			

NOTE 6 - PENSION PLAN

PLAN DESCRIPTION

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on the first day of August, nineteen hundred and fifty-six and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys, currently \$18,000 per year.

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 6 - PENSION PLAN (Continued)

PLAN DESCRIPTION (CONTINUED)

The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, 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% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit 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% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System.

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OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 6 - PENSION PLAN (Continued)

PLAN DESCRIPTION (CONTINUED)

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

In lieu of receiving an actual service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

EMPLOYER CONTRIBUTIONS

Covered employees are required to contribute 8% of their salary to the plan. The employer was required to contribute 3.5% for the year ended December 31, 2016.

The St. Landry Parish District Attorney's employee contributions for the years ended December 31, 2016, 2015, and 2014 were \$35,595, \$35,215, and \$29,659, respectively.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 2016, 2015, and 2014 were \$15,573, \$23,027, and \$31,050, respectively.

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NOTES TO FINANCIAL STATEMENTS
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NOTE 6 - PENSION PLAN (Continued)

NON-EMPLOYER CONTRIBUTIONS

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2016, and included in pension expense.

PENSION LIABILITIES, PENSION EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At December 31, 2016, the employer reported a liability of \$127,686 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2016, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the Net Pension Liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the District Attorney's proportion was .66709%, which was a decrease of .02025% from its proportion measurement as of June 30, 2015.

For the year ended December 31, 2016, the District Attorney recognized pension expense of \$139,672 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources, \$8,580.

At December 31, 2016, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 51,436
Changes of assumptions	24,084	28,312
Net difference between projected and actual earnings on pension plan investments	97,898	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	18,484	8,380
Employer contributions subsequent to the measurement date	<u>7,786</u>	<u>-</u>
Total	<u><u>148,252</u></u>	<u><u>88,128</u></u>

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NOTES TO FINANCIAL STATEMENTS
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NOTE 6 - PENSION PLAN (Continued)

PENSION LIABILITIES, PENSION EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (CONTINUED)

Deferred outflows of resources related to pensions resulting from the District Attorney contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2017	\$	2,938
2018		2,938
2019		38,480
2020		19,228
2121		(831)
2022		(834)
Total	\$	<u>61,919</u>

SCHEDULE OF EMPLOYER ALLOCATIONS

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentage for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of District Attorneys' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the System during the fiscal year ended June 30, 2016 as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2015.

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocation.

ACTUARIAL METHODS AND ASSUMPTIONS

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the System's employers as of June 30, 2016 are as follows:

Total Pension Liability	\$ 2,600,883
Plan Fiduciary Net Position	<u>(2,473,197)</u>
Total Net Pension Liability	<u>127,686</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 6 - PENSION PLAN (Continued)

ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 are as follows:

Valuation Date June 30, 2016

Actuarial Cost Method Entry Age Normal Cost

Actuarial Assumptions:

Investment Rate of Return 7.00%, net of investment expense

Projected Salary Increases 5.50% (2.50% Inflation, 3.00% Merit)

Mortality Rates RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set-back 1 year for females) projected to 2032 using Scale AA for employees, annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table (set-back 5 years for males and 3 years for females) for disabled annuitants.

Expected Remaining
Service Lives 7 years

Cost of Living Adjustments Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.04% for the year ended June 30, 2016.

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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NOTE 6 - PENSION PLAN (Continued)

SENSITIVITY TO CHANGES IN DISCOUNT RATE

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	Changes in Discount Rate 2016		
	1%	Current	1% Increase
	Decrease 6.00%	Discount Rate 7.00%	8.00%
Net Pension Liability (Asset)	\$ 481,819	\$ 127,686	\$ (86,103)

CHANGE IN NET PENSION LIABILITY

The changes in the net pension liability for the year ended June 30, 2016 were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources as of June 30, 2016 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2016	
				Deferred Outflows	Deferred Inflows
2016	\$ -	\$ 13,253	\$ (1,893)	\$ -	\$ 11,360
2015	-	12,683	(2,537)	-	10,146
2014	-	39,906	(9,977)	-	29,929
Totals	-			-	51,435

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NOTES TO FINANCIAL STATEMENTS
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NOTE 6 - PENSION PLAN (Continued)

CHANGE IN NET PENSION LIABILITY (CONTINUED)

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred inflow of resources as of June 30, 2016 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2016		Net Deferred Inflows Balance
				Deferred Outflows	Deferred Inflows	
2016	\$ 126,249	\$ -	\$ 25,250	\$ 100,999	\$ -	\$ 100,999
2015	90,645	-	22,661	67,984	-	67,984
2014	-	106,627	(35,542)	-	71,085	(71,085)
			Totals	<u>168,983</u>	<u>71,085</u>	<u>97,898</u>

Changes of Assumptions or Other Inputs:

Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and deferred inflows of resources as of June 30, 2016 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2016	
				Deferred Outflows	Deferred Inflows
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	35,390	(7,078)	-	28,312
2014	32,111	-	8,028	24,083	-
			Totals	<u>24,083</u>	<u>28,312</u>

Change in Proportion:

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in the employer's proportionate shares are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of June 30, 2016.

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NOTES TO FINANCIAL STATEMENTS
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NOTE 6 - PENSION PLAN (Continued)

CONTRIBUTIONS – PROPORTIONATE SHARE

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

ESTIMATES

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Accordingly, actual results may differ from estimated amounts.

PAYABLES TO THE PENSION PLAN

At December 31, 2016, the St. Landry Parish District Attorney reported a payable to the District Attorneys' Retirement System of Louisiana of \$2,966 for the employer's portion of contractually required contributions to the pension plan for the month of December.

RETIREMENT SYSTEM AUDIT REPORT

The District Attorneys' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2016. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

NOTE 7 – LEASE COMMITMENTS

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

2017	\$ 35,504
2018	27,184
2019	16,592
2020	14,855
2021	<u>8,282</u>
<u>Total</u>	<u><u>102,417</u></u>

Rental expenditures on operating leases incurred for the year ended December 31, 2016 were \$34,599 and \$4,125 for the General Fund and the IV-D Fund, respectively.

NOTE 8 - OTHER AGREEMENTS

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

ST. LANDRY PARISH DISTRICT ATTORNEY
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 9 - RESTRICTED NET POSITION

The net position of the Special Revenue Fund is reserved for \$96,210, which are the unexpended IV-D funds on hand.

NOTE 10 - ON-BEHALF PAYMENTS

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Government and the State of Louisiana for salaries. Salaries paid to these employees include \$626,565 from the St. Landry Parish Government and \$515,917 from the State. The St. Landry Parish Government also pays fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$68,275 for retirement and workers compensation and \$9,085 for payroll taxes. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

NOTE 11 - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 19, 2017, which is the date the financial statements were available to be issued. As of June 19, 2017, there were no subsequent events noted.

NOTE 12 - FUND BALANCE

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Special Revenue Fund IV-D</u>
Fund Balance:		
Nonspendable:	\$ -	\$ -
Restricted:		
Grants	-	95,730
Committed:	-	-
Assigned:	-	-
Unassigned:	<u>287,834</u>	<u>-</u>
Total Fund Balances	<u><u>287,834</u></u>	<u><u>95,730</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Commissions on fines and bond forfeitures	\$ 1,955,700	\$ 1,452,069	\$ 1,485,353	\$ 33,284
Intergovernmental				
Parish Government reimbursements	150,000	241,523	331,140	89,617
Criminal Court Fund	136,000	116,258	122,722	6,464
On-behalf payments				
Parish Government	155,460	703,925	703,925	-
State	30,000	515,917	562,441	46,524
Share of Racino income	100,000	92,159	94,486	2,327
Sheriff's and City Court's reimbursements	234,650	111,528	137,506	25,978
Federal grants	225,745	179,216	182,943	3,727
State grants	30,000	30,000	30,000	-
Miscellaneous				
Drug seizure income	45,000	34,333	37,202	2,869
Interest earned	1,500	205	239	34
Rental income	-	11,947	12,947	1,000
Other	-	-	11,686	11,686
<u>Total revenues</u>	<u>3,064,055</u>	<u>3,489,080</u>	<u>3,712,590</u>	<u>223,510</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	1,606,302	2,596,762	2,568,622	28,140
Supplies and materials	145,500	152,806	125,522	27,284
Repairs and maintenance	35,000	17,665	37,882	(20,217)
Other services and charges	545,400	468,327	430,527	37,800
Payments to other governmental entities	365,000	233,400	227,859	5,541
Debt service	-	-	4,653	(4,653)
Capital outlay	4,000	14,561	8,520	6,041
<u>Total expenditures</u>	<u>2,701,202</u>	<u>3,483,521</u>	<u>3,403,585</u>	<u>79,936</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>362,853</u>	<u>5,559</u>	<u>309,005</u>	<u>303,446</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in	-	(40,041)	(88,986)	(48,945)
<u>Total other financing sources</u>	<u>-</u>	<u>(40,041)</u>	<u>(88,986)</u>	<u>(48,945)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>362,853</u>	<u>(34,482)</u>	<u>220,019</u>	<u>254,501</u>
<u>FUND BALANCE, beginning of year</u>			<u>67,815</u>	
<u>FUND BALANCE, end of year</u>			<u>287,834</u>	

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

ST. LANDRY PARISH DISTRICT ATTORNEY
 OPELOUSAS, LOUISIANA
 SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGETARY COMPARISON SCHEDULE
 SPECIAL REVENUE FUND
 IV-D FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 515,000	\$ 503,604	\$ 508,096	\$ 4,492
Miscellaneous				
Interest earned	50	19	22	3
<u>Total revenues</u>	<u>515,050</u>	<u>503,623</u>	<u>508,118</u>	<u>4,495</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	443,301	436,683	409,162	27,521
Supplies and materials	17,500	27,198	27,105	93
Repairs and maintenance	3,000	2,651	2,834	(183)
Other services and charges	50,000	97,290	84,582	12,708
Capital outlay	1,000	-	3,039	(3,039)
<u>Total expenditures</u>	<u>514,801</u>	<u>563,822</u>	<u>526,722</u>	<u>37,100</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>249</u>	<u>(60,199)</u>	<u>(18,604)</u>	<u>41,595</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	-	40,041	88,986	48,945
<u>Total other financing uses</u>	<u>-</u>	<u>40,041</u>	<u>88,986</u>	<u>48,945</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>249</u>	<u>(20,158)</u>	70,382	<u>90,540</u>
<u>FUND BALANCE</u> , beginning of year			<u>25,348</u>	
<u>FUND BALANCE</u> , end of year			<u>95,730</u>	

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2015*</u>	<u>2016*</u>
Employer's Proportion of the Net Pension Liability	0.68734%	0.66709%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 37,024	\$ 127,686
Employer's Covered-Employee Payroll	403,091	444,941
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	9.19%	28.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.56%	95.09%

*The amounts presented have a measurement date as of June 30, 2015 and 2016.

This schedule will contain ten years of historical information once such information becomes available.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2015	\$ 28,216	\$ 28,216	-	\$ 403,091	7.00%
2016	15,573	15,573	-	444,941	3.50%

This schedule will contain ten years of historical information once such information becomes available.

OTHER SUPPLEMENTARY INFORMATION
MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET – GENERAL FUND
DECEMBER 31, 2016

	2016
<u>ASSETS</u>	
Cash	\$ 274,950
Due from other governmental units	190,731
Security deposits	502
<u>Total assets</u>	466,183
 <u>LIABILITIES</u>	
Bank overdraft	\$ 28,250
Accounts payable and accrued expenses	67,566
Due to other funds	50,185
LACE payroll payable	29,362
LACE fuel payable	2,653
LACE Medicare payable	333
<u>Total liabilities</u>	178,349
 <u>FUND BALANCE</u>	
Unassigned fund balance	287,834
<u>Total fund balance</u>	287,834
<u>Total liabilities and fund balance</u>	466,183

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Commissions on fines and bond forfeitures			
Fines	\$ 30,895	\$ 246,331	\$ 215,436
LACE/LOC fines and affidavit fees	334,637	189,558	(145,079)
Court costs	64,037	226,370	162,333
NSF fees	30,996	34,107	3,111
Probation fees	899,694	693,466	(206,228)
Surety bond fees	56,797	59,016	2,219
Department of Public Safety fees	26,388	27,000	612
Criminal bond fees	7,475	8,305	830
Expungement Fees	1,150	1,200	50
Intergovernmental			
Parish Government reimbursements	241,523	331,140	89,617
Criminal Court Fund	116,258	122,722	6,464
On-behalf payments			
Parish Government	703,925	703,925	-
State	515,917	562,441	46,524
Share of Racino income	92,159	94,486	2,327
Sheriff's and City Court's reimbursements	111,528	137,506	25,978
Federal grants	179,216	182,943	3,727
State grants	30,000	30,000	-
Miscellaneous			
Drug seizure income	34,333	37,202	2,869
Interest earned	205	239	34
Rental income	11,947	12,947	1,000
Other	-	11,686	11,686
<u>Total revenues</u>	<u>3,489,080</u>	<u>3,712,590</u>	<u>223,510</u>
EXPENDITURES			
Judicial			
Personal and contracted services			
Salaries	807,008	884,708	(77,700)
Salaries - on behalf of parish government	520,443	520,443	-
Salaries - on behalf of state	499,920	499,920	-
Fringe benefits	452,934	424,403	28,531
Fringe benefits - on behalf of parish government	62,556	62,556	-
Fringe benefits - on behalf of state	15,997	15,997	-
Contracted services	237,904	160,595	77,309

Continued on next page.

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>EXPENDITURES (Continued)</u>			
Supplies and materials	\$ 152,806	\$ 125,522	\$ 27,284
Repairs and maintenance	17,665	37,882	(20,217)
Other services and charges			
Insurance	-	40,991	(40,991)
Bailiff expenses	-	9,600	(9,600)
Telephone	76,977	73,328	3,649
Computer expenses	2,200	67,257	(65,057)
Dues and subscriptions	44,336	42,478	1,858
Auto expenses	41,474	29,961	11,513
Criminal filing	-	1,018	(1,018)
Conventions and seminars	15,762	1,732	14,030
Travel expenses	7,488	2,430	5,058
Uniforms	299	-	299
Meals	12,677	13,545	(868)
Grand Jury meals	4,684	-	4,684
Professional expense	35,838	31,365	4,473
Rentals	27,284	26,363	921
Utilities	65,497	63,676	1,821
Surety Bond	-	5,524	(5,524)
Other	133,811	21,259	112,552
Payments to other governmental entities			
City Marshal ticket fees	-	20,460	(20,460)
Drug forfeitures	51,932	28,813	23,119
LACE payroll and fuel	181,468	178,586	2,882
Debt service	-	4,653	(4,653)
Capital outlay	14,561	8,520	6,041
<u>Total expenditures</u>	<u>3,483,521</u>	<u>3,403,585</u>	<u>79,936</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>			
<u>(UNDER) EXPENDITURES</u>	<u>5,559</u>	<u>309,005</u>	<u>303,446</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	(40,041)	(88,986)	(48,945)
<u>Total other financing sources</u>	<u>(40,041)</u>	<u>(88,986)</u>	<u>(48,945)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(34,482)</u>	220,019	<u>254,501</u>
<u>FUND BALANCE</u> , beginning of year		<u>67,815</u>	
<u>FUND BALANCE</u> , end of year		<u>287,834</u>	

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

SPECIAL REVENUE FUND

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

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

ST, LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUND
IV-D FUND
DECEMBER 31, 2016

	2016
<u>ASSETS</u>	
Cash	\$ 4,907
Due from other governmental units	43,381
Due from other funds	49,933
<u>Total assets</u>	98,221
 <u>LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 2,491
<u>Total liabilities</u>	2,491
 <u>FUND BALANCE</u>	
Restricted for grant	95,730
<u>Total fund balance</u>	95,730
<u>Total liabilities and fund balance</u>	98,221

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>REVENUES</u>			
Intergovernmental			
Federal grants	\$ 503,604	\$ 508,096	\$ 4,492
Miscellaneous			
Interest earned	19	22	3
<u>Total revenues</u>	<u>503,623</u>	<u>508,118</u>	<u>4,495</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	228,933	210,594	18,339
Salaries - On behalf of parish government	106,122	106,122	-
Fringe benefits	70,804	61,622	9,182
Fringe benefits - On behalf of parish government	14,804	14,804	-
Contracted services	16,020	16,020	-
Supplies and materials	27,198	27,105	93
Repairs and maintenance	2,651	2,834	(183)
Other services and charges			
Auto expenses	10,601	12,045	(1,444)
Professional fees	11,530	10,910	620
Rentals	5,469	4,125	1,344
Telephone	1,752	1,640	112
Building rent	10,147	18,430	(8,283)
Other	57,791	37,432	20,359
Capital outlay	-	3,039	(3,039)
<u>Total expenditures</u>	<u>563,822</u>	<u>526,722</u>	<u>37,100</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(60,199)</u>	<u>(18,604)</u>	<u>41,595</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	40,041	88,986	48,945
<u>Total other financing uses</u>	<u>40,041</u>	<u>88,986</u>	<u>48,945</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(20,158)</u>	70,382	<u>90,540</u>
<u>FUND BALANCE</u> , beginning of year		<u>25,348</u>	
<u>FUND BALANCE</u> , end of year		<u>95,730</u>	

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

RELATED REPORTS

VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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EUNICE, LOUISIANA 70535

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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 Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the St. Landry Parish District Attorney's basic financial statements, and have issued our report thereon dated June 19, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the St. Landry Parish 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Landry Parish District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Parish 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a 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.


Our 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 our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Landry Parish District Attorney's financial statements are free from material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our 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 our 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.



Vige, Tujague & Noel, CPA's
Eunice, Louisiana
June 19, 2017

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2016

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No material weaknesses relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No instances of noncompliance material to the financial statements of the St. Landry Parish District were disclosed during the audit.
5. No separate management letter was issued.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2016

I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

II. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2016

Agency Head Name: Early Taylor, District Attorney
Service Period: 12 Months

<u>Purpose</u>	<u>Amount</u>
Salary – St. Landry Parish D.A.'s Office	\$81,854
Salary – St. Landry Parish Government	46,586
Salary – State of Louisiana	50,000
Insurance – Health	16,955
Insurance – Life	5,327
Insurance – Other	535
Benefits – Retirement	2,941
Per Diem	500
Registration fees	245
Conference travel	1,075
Cellphone/lpad/Data	1,085