

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

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2014***

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2014

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DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

As financial management, we offer readers of this financial report an overview of the financial activities of our office for the fiscal year ended December 31, 2014. The narrative is designed to assist the reader in focusing on significant financial issues, identify changes in our financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

FINANCIAL HIGHLIGHTS

- Net Position of our governmental activities decreased by \$114,161 or approximately 4.7%. Of the total ending Net Position of \$2,298,374, \$197,776 is net investment in capital assets and \$86 is restricted for use only in the IV-D program, the rest is considered unrestricted and available for use.
- The governmental funds reported total ending fund balance of \$2,100,598, a decrease of \$76,535 from the prior year - \$2,177,133. Of the ending fund balance, all but \$312,656, which is restricted for the IV-D and worthless checks program and \$86 for IV-D program, is considered unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

With the implementation of Governmental Accounting Standards Board (GASB) Statement 34 the presentation of financial statements has been greatly changed. The new statements focus on the government as a whole (government-wide financial statements) and the major individual funds (fund financial statements). Both perspectives allow the reader to address relevant questions, broaden a basis for comparison and should enhance accountability.

Government-Wide Financial Statements (GWFS)

The GWFS are designed to be similar to those of private sector businesses in that all governmental activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other

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revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services.

The governmental activities reflect the basic services that the District Attorney's office provides - judicial. These services are financed primarily with fines and fees collected and grants from other governments.

Fund Financial Statements (FFS)

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

All of the District Attorney's 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 financial assets that can readily be converted to cash. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statements of Net Position includes all of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility.

To begin our analysis, a condensed summary of the Statement of Net Position is presented in the following table:

Condensed Statement of Net Assets				
	2014	2013	Dollar Change	Percent Change
Current and Other Assets	\$ 2,190,514	\$ 2,278,143	\$ (87,629)	-3.8%
Capital Assets	197,776	235,402	(37,626)	-16.0%
Total Assets	<u>2,388,290</u>	<u>2,513,545</u>	<u>(125,255)</u>	<u>-5.0%</u>
Current Liabilities	89,916	101,010	(11,094)	-11.0%
Net Investment in Capital Assets	197,776	235,402	(37,626)	-16.0%
Restricted	86	84	2	2.4%
Unrestricted	2,100,512	2,177,049	(76,537)	-3.5%
Total Net Position	<u>\$ 2,298,374</u>	<u>\$ 2,412,535</u>	<u>\$ (114,161)</u>	<u>-4.7%</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Net position decreased by \$114,161 as a result of this year of operations. The balance in net position represents the accumulated results of all past years' operations. The amount net investment in capital assets represents 8.6% of the total assets; consequently these assets are not available for future spending.

Our analysis below focuses on the changes in net assets of the governmental-type activities:

Condensed Statement of Activities

	2014	2013	Dollar Change	Total Percent Change
Charges for Services	\$ 705,089	\$ 705,030	59	0.0%
Operating Grants and Contributions	3,282,495	3,389,491	(106,996)	-3.2%
Program Expenses:				
Current	4,055,133	4,065,965	(10,832)	-0.3%
Depreciation - unallocated	47,683	46,693	990	2.1%
Total program expenses	<u>4,102,816</u>	<u>4,112,658</u>	<u>(9,842)</u>	<u>-0.2%</u>
Net program income	(115,232)	(18,137)	97,095	535.3%
General revenues	1,071	1,089	(18)	-1.7%
Change in Net Position	(114,161)	(17,048)	(97,113)	533.7%
Net Position:				
Beginning of the year	2,412,535	2,429,583	(17,048)	-0.7%
End of the year	<u>\$ 2,298,374</u>	<u>\$ 2,412,535</u>	<u>\$ (114,161)</u>	<u>-4.7%</u>

The total revenues for the year in governmental activities \$3,988,655 (\$3,987,584 in program revenues and \$1,071 in general revenues) decreased from the prior year by \$106,955. The total cost of all programs and services was \$4,102,816, a decrease of \$9,842 from the prior year.

FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending.

The governmental funds reported a combined fund balance of \$2,100,598. This reflects a decrease of \$76,535 from the prior year.

The General Fund, the main operating fund, ended the year with an unassigned fund balance of \$1,787,856. Revenues decreased from the prior year by approximately 2.42%

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

to \$3,548,053. Current expenditures increased by .71% and the amount expended on capital outlay increased by \$9,005.

The Worthless Check Collection Fund collected fees of \$15,144 in accordance with La Revised Statute 16:15 that provides for a specific fee for the collection and processing of a worthless check and recorded interest earnings of \$175 for total revenue for the year of \$15,319. Current expenditures of \$82,043 in personnel, office operations, and repair and maintenance expenditures resulted in a deficiency of revenues over expenditures of \$66,724. This added to the beginning fund balance of \$379,380 resulted in an ending fund balance of \$312,656 – all considered restricted for expenditures associated with this program.

The IV-D Program Fund receives funds as a sub-grantee from the State of Louisiana, Department of Social Services; Office of Family Support. Revenues received from the State were \$425,281, interest earned of \$2 and a transfer from general fund of \$50,907. Expenditures for the program totaled \$476,190, resulted in an ending fund balance of \$86 – all considered restricted for the IV-D program.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

Original Budgeted Revenues	\$ 772,376
Amendments were made for:	
Decreased Fines and Fees	(2,900)
Increased for Intergovernmental	(12,200)
Decreased Interest and Miscellaneous	90
Total revenue amendments	(15,010)
Amended Budgeted Revenues	\$ 757,366

Original Budgeted Expenditures	\$ 657,629
Amendments were made for:	
Increased current – General Government	58,880
Increased Capital Outlay	5,000
Total expenditure amendments	63,880
Amended Budgeted Expenditures	\$ 721,509

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For the Year Ended December 31, 2014

There were no significant budget variance between final and actual revenues and expenditures.

CAPITAL ASSETS

The investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2014 and 2013 were \$197,776 and \$235,402, respectively.

	2014	2013
Depreciable:		
Automobiles	46,528	46,529
Equipment	128,097	132,355
Furniture & Fixtures	40,151	40,150
Leasehold Improvements	260,203	260,203
Total Cost	474,979	479,237
Accumulated Depreciation	277,203	243,835
Net Capital Assets	<u>\$ 197,776</u>	<u>\$ 235,402</u>
Depreciation Expense	<u>\$ 47,684</u>	<u>\$ 46,693</u>

This year there was \$10,058 of additions, \$14,315 disposals, and \$47,683 depreciation recorded, reflecting a net decrease of \$37,626 in capital assets. More detailed information about the capital assets is presented in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2015 budget were:

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

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

Beginning Fund Balance	\$ 1,782,617
Projected Revenue	761,174
Projected Expenditures	(696,057)
Transfers Out	(50,914)
Ending Fund Balance	<u>\$ 1,796,820</u>

***DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014***

CONTACTING FINANCIAL MANAGEMENT

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

Elizabeth Breaux, Accountant
District Attorney of the Seventeenth Judicial District,
103 Maronge St., Suite A
Thibodaux, LA 70301.



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Camille A. Morvant, II
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the 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 of 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 financial statement presentation.

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 and each major fund of the District Attorney of the Seventeenth Judicial District as of December 31, 2014, and the respective changes in financial position, 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 Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, be presented to supplement the basic financial statements. Such information, although not 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.



Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Seventeenth Judicial District's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule is the responsibility of management and was derived from and relates 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 Schedule of Compensation, Benefits, and Other Payments to the Agency Head is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2015, on our consideration of the District Attorney of the Seventeenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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* and should be considered in assessing the results of our audit.

Stagni & Company

Thibodaux, Louisiana
June 12, 2015



BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Statement of Net Position - Governmental Activities
December 31, 2014

ASSETS

Cash	\$ 2,096,359
Prepaid expenses	12,737
Accounts receivable	1,330
Due from other governments	80,088
Capital assets, net of depreciation	197,776
TOTAL ASSETS	<u>2,388,290</u>

LIABILITIES

Accounts payable and accrued expenses	56,978
Due to other governments	32,938
TOTAL LIABILITIES	<u>89,916</u>

NET Position

Net Investment in capital assets	197,776
Restricted for:	
IV-D Program	86
Unrestricted	2,100,512
TOTAL NET POSITION	<u>\$ 2,298,374</u>

See notes to financial statements.

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

Statement of Activities - Governmental Activities
For the Year Ended December 31, 2014

	Expenses	Program Revenue Charges for services	Operating Grants	Net (Expense) Revenue
FUNCTIONS/PROGRAMS				
Judicial activities:	4,102,816	\$ 705,089	\$ 3,282,495	\$ (115,232)
Total governmental activities	4,102,816	705,089	3,282,495	(115,232)
GENERAL REVENUES				
Interest earned				1,071
TOTAL GENERAL REVENUES				1,071
CHANGE IN NET POSITION				(114,161)
NET POSITION:				
Beginning of year				2,412,535
End of year				\$ 2,298,374

See notes to financial statements.

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

Balance Sheet - Governmental Funds

December 31, 2014

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
ASSETS				
Cash	\$ 1,784,867	\$ 311,406	\$ 86	\$ 2,096,359
Prepaid expenses	12,737	-	-	12,737
Accounts receivable	80	1,250	-	1,330
Due from other governments	36,214	-	43,874	80,088
Due from other funds	13,593	-	(13,593)	-
TOTAL ASSETS	\$ 1,847,491	\$ 312,656	\$ 30,367	\$ 2,190,514
LIABILITIES				
Accounts payable and accrued liabilities	\$ 56,978	\$ -	\$ -	\$ 56,978
Due to other governments	2,657	-	30,281	32,938
TOTAL LIABILITIES	59,635	-	30,281	89,916
FUND BALANCES				
Restricted for:				
IV-D	-	-	86	86
Worthless Checks	-	312,656	-	312,656
Unassigned	1,787,856	-	-	1,787,856
TOTAL FUND BALANCES	1,787,856	312,656	86	2,100,598
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,847,491	\$ 312,656	\$ 30,367	

Amounts reported for *governmental activities* in the Statement of Net Assets are different because:

Net capital assets used in governmental activities are not financial resources	197,776
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Net assets of governmental activities	\$ 2,298,374
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See notes to the financial statements.

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2014

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
REVENUES				
Fines and fees	\$ 689,945	\$ 15,144	\$ -	\$ 705,089
Intergovernmental:		-		
State of LA	48,526	-	425,281	473,807
Local	20,545	-	-	20,545
On-behalf payments received	2,788,143	-	-	2,788,143
Interest and miscellaneous	894	175	2	1,071
TOTAL REVENUES	<u>3,548,053</u>	<u>15,319</u>	<u>425,283</u>	<u>3,988,655</u>
EXPENDITURES				
Current: General government - Judicial				
Personnel services	513,319	69,668	69,942	652,929
On-behalf payments	2,788,143	-	-	2,788,143
Insurance	31,995	-	-	31,995
Office operations	47,059	2,000	4,000	53,059
Court costs	20,332	-	-	20,332
Travel and conventions	26,024	-	-	26,024
Dues and subscriptions	30,593	-	970	31,563
Professional services	11,326	-	-	11,326
Automobile expenses	8,750	-	-	8,750
Telephone	5,811	-	-	5,811
Uniforms	1,273	-	-	1,273
Rent	2,346	-	-	2,346
Grant to other governmental agencies	5,160	-	-	5,160
Repair & maintenance	4,768	10,375	152	15,295
Reimburse Lafourche Parish Council	-	-	401,126	401,126
Total current expenditures	<u>3,496,899</u>	<u>82,043</u>	<u>476,190</u>	<u>4,055,132</u>
Capital outlay	10,058	-	-	10,058
TOTAL EXPENDITURES	<u>3,506,957</u>	<u>82,043</u>	<u>476,190</u>	<u>4,065,190</u>
Excess (deficiency) of revenues over expenditures	41,096	(66,724)	(50,907)	(76,535)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(50,909)	-	50,909	-
Net Changes in fund Balance	<u>(9,813)</u>	<u>(66,724)</u>	<u>2</u>	<u>(76,535)</u>
FUND BALANCES				
Beginning	1,797,669	379,380	84	2,177,133
Ending	<u>\$ 1,787,856</u>	<u>\$ 312,656</u>	<u>\$ 86</u>	<u>\$ 2,100,598</u>

See notes to financial statements.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, 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, 2014

Net change in fund balances - total governmental funds (fund financial statements) \$ (76,535)

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases	\$ 10,058	
Loss on disposal of assets	-	
Depreciation expense	<u>(47,684)</u>	(37,626)

Change in net assets of governmental activities	<u><u>\$ (114,161)</u></u>
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See notes to financial statements.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended 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 judicial district encompasses Lafourche Parish, Louisiana.

Note 1 ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

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

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

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

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

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

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

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

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

FUND FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

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

The District Attorney utilizes the governmental fund type. The focus of measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Major and Non-major Funds:

All the funds are further classified as major based on the total amount of revenue or assets per fund.

The following is a description of the governmental funds of the District Attorney:

Governmental funds – All considered Major Funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be used to defray the necessary expenses of the office. This fund also accounts for pre-trial intervention fees in connection with the Pre-Trial Intervention Program where the District Attorney can offer the offenders to serve a probation period rather than entering the court system possibly resulting with a criminal conviction.
- *Special Revenue Funds* – are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
 - *Worthless Check Collection Fund* – accounts for fees collected in accordance with LRS 16:15 that provides for a specific fee for the collection and processing of a worthless check. Expenditures from this fund are at the sole discretion of the DA and may be used to defray the salaries and office operations, but may not be used to supplement the salary of the DA.
 - *IV-D Office Fund* – accounts for funds received as a sub-grantee from the State of LA; Department of Social Services; Office of Family Support. The DA's office receives complete referrals or applications by either the custodial parent, non-custodial parent, alleged father and/or witness for the purpose of establishing a legally enforceable order of child and/or medical support using child support award guidelines whenever appropriate, by creating a new order or amending an existing civil order, and establishing paternity when contracted to do so.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

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

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

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

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

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

D. Cash

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

E. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet. In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$1,000 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 3-10 years
- Vehicles 5 years
- Leasehold improvements 10 years

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

G. Compensated Absences

The District Attorney applies the following policy relating to vacation and sick leave: Each employee who has been employed for over six months earns 10 days of vacation per calendar year. Vacation days cannot be accumulated nor vest.

Each employee who has been employed for over six months is eligible for ten sick days per calendar year. This includes illness of the employee, illness in the immediate family, and a death in the family. Sick days cannot be accrued and can only be used for legitimate illness. Sick days cannot be used as additional vacation days.

Vacation and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

I. Use of Estimates

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

Note 2 DEPOSITS

Demand (deposits, interest bearing demand deposits and certificates of deposit) are recorded at cost, which approximates fair value. The carrying amount of deposits was \$2,096,359 and the bank balance was \$2,137,522. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. At year end \$1,887,522 of the bank balance is exposed to custodial credit risk.

The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. FDIC insurance and pledged securities valued at \$2,476,498 for 2014, secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District Attorney's name.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 2 DEPOSITS (continued)

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 DUE FROM OTHER GOVERNMENTS

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

FUND	FOR	FROM	AMOUNT
General	VOCA grant Oct-Dec	State of Louisiana	\$ 2,364
General	VAWA Grant	State of Louisiana	2,250
General	Fines and Fees Collected	Lafourche Parish Sheriff	18,642
General	Bond Proceeds	Lafourche Parish Sheriff	3,527
General	ACT 942	Lafourche Parish Sheriff	1,148
General	Oct –Dec Reimbursement	Lafourche Parish Schools	8,283
IV-D Office	Grant –Dec	State of Louisiana	<u>43,874</u>
		TOTAL	\$ 80,088

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/13	Additions	Retirements/ Adjustments	Balance 12/31/14
Depreciable:				
Automobiles	\$46,529	\$ -	\$ 1	\$ 46,528
Equipment	132,354	10,058	14,315	128,097
Furniture & Fixtures	40,151	-	-	40,151
Leasehold Improvements	260,203	-	-	260,203
Totals	\$ 479,237	\$ 10,058	\$ 14,316	\$ 474,979

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 4 **CAPITAL ASSETS (continued)**

Less accumulated depreciation:

Automobiles	\$ 27,982	\$9,307	\$ 2	\$37,287
Equipment	107,619	10,485	14,314	103,790
Furniture & Fixtures	25,294	4,195	-	29,489
Leasehold Improvements	82,940	23,697	-	106,637
Totals	\$243,835	\$47,684	\$14,316	\$277,203
Capital assets, net	\$235,402			\$197,776

Depreciation expense charged to governmental activities was \$47,683.

Note 5 **BUDGETS**

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

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

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

	Total Revenue	Total Expenditures
Actual – Page 12	\$3,548,053	\$3,506,957
On-Behalf Payments	2,788,143	2,788,143
Budget – Page 26	\$759,910	\$718,814

The IV-D fund has actual expenditures (\$476,190) in excess of the budget (\$475,749) of \$441.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 6 EMPLOYEE BENEFITS

RETIREMENT

Plan Description. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's 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 amounts paid by the state 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 elect not to be covered by the provisions, the following applies:

Members 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 creditable service and are at least 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's final average compensation for each year of creditable service. In addition, 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 creditable service, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to 62 who have less than 18 years creditable service receive a retirement benefits reduce 3% for each year of age below 62. Retirement benefits may not exceed 100% of average final compensation.

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% of the member's final average compensation multiplied by years of membership service. A member is eligible for an 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% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 6 EMPLOYEE BENEFITS (Continued)

RETIREMENT (continued)

The system also provides death and disability benefits. Benefits are established or amended by state statute. The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Funding Policy. Plan members are required by state statute to contribute 8% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current employer match was 9.75% and 7.0% of annual covered payroll for the period from January 1 to June 30, 2014 and July 1 to December 31, 2014, respectively. Contributions to the system also include .2% 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 contributions (both from the District Attorney payroll and the Parish Payroll) to the System for the years ending December 31, 2014, 2013, and 2012 were \$94,226, \$73,583, and \$85,781, respectively, equal to the required contributions for each year paid by both the District Attorney's office and the Parish.

DEFERRED COMPENSATION PLAN

All current full-time employees are eligible to participate in a deferred compensation plan. Employees can make pre-tax contributions to this 457 plan from eligible pay through payroll deductions - whether the employee is paid by the Parish or the District Attorney's office. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at any time. The District Attorney's office matches employee's contributions up to 8% dollar for dollar after a year of employment for employees other than those eligible for state retirement programs. The total employer contributions made were \$39,175 - \$1,639 paid by the District Attorney payroll and \$37,536 paid by the Parish payroll.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 6 **EMPLOYEE BENEFITS (Continued)**

The Security Benefit Group serves as administrator and has the responsibility for maintaining a deferred account with respect to each participant's account in accordance with the participant's investment specification.

Note 7 **ON BEHALF PAYMENTS & EXPENDITURES**

The State of Louisiana and the Lafourche Parish Council pay a portion of the salaries of the District Attorney and the assistant District Attorneys. The Lafourche Parish Council pays the salaries of the office staff with a supplemental payroll from the District Attorney's payroll account. The Lafourche Parish Council also pays a portion of the Investigator's salary that is paid by the Lafourche Parish Sheriff. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "on-behalf payments received", provide the district attorney and assistant district attorneys with a base salary (currently \$50,000 and \$45,000, respectively).

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount (\$2,788,143) of on-behalf salaries and benefits paid has been recognized as revenues and expenditures in the current financial statements.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds from the Lafourche Parish Criminal Court Fund and the Lafourche Parish Council. Examples of these operating expenditures include portions of rent, health insurance, and IV-D program expenditures that are paid or absorbed by the Lafourche Parish Council.

Note 8 **RISK MANAGMENT**

LIABILITY INSURANCE

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 8 **RISK MANAGEMENT (Continued)**

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 5,000 / claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 5,000 / claim
Criminal Proceedings	\$ 50,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim
Auto Liability	\$1,000,000/claim \$5,000 ea person – Medical Comprehensive & Collision	
Worker's Compensation	\$1,000,000 each accident \$1,000,000 each employee \$1,000,000 limit	

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

HEALTH INSURANCE

The Lafourche Parish Council provides health and life insurance of which 25% of the employee's portion of medical and life insurance premiums paid on behalf of the clerical staff is reimbursed by the District Attorney's office. The District Attorney's office also reimburses 25% of the District Attorney, Assistant District Attorney, and senior staff's medical and life insurance premiums and family coverage, if applicable. Settlements have not exceeded insurance coverage in any of the three proceeding years.

NOTE 9- SUBSEQUENT EVENTS

The District Attorney has evaluated subsequent events through June 12, 2015, the date which the financial statements were available to be issued, and determined that there were no events required to be disclosed.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

NOTE 10 - RECENT REPORTING & DISCLOSURE DEVELOPMENTS

In June 2012, the Governmental Accounting Standards Board (GASB) approved Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires governments providing pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and RSI. In the past as long as the government paid its Annual Required Contribution, there would be no recorded liability.

This will provide for the liability (net pension obligation) of underfunding of defined benefit pension plans to be recorded on the statement of net position. The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees on their past service) and the assets (mostly investments reported at fair value) set aside in a trust and restricted to paying benefits to current employees, retirees, and their beneficiaries.

Management is currently evaluating the effects of the new GASB pronouncement scheduled for implementation for fiscal year ending June 30, 2015 and has not determined the impact on the financial statements of implementing GASB 68.

REQUIRED SUPPLEMENTARY INFORMATION

DESCRIPTION OF MAJOR FUNDS

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

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

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

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

Budget Comparison Schedule - General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget + (-)
	Original	Final		
REVENUES				
Fines and fees	\$ 690,550	\$ 687,650	\$ 689,945	\$ 2,295
Intergovernmental	81,026	68,826	69,071	245
Interest and Miscellaneous	800	890	894	4
TOTAL REVENUES	<u>772,376</u>	<u>757,366</u>	<u>759,910</u>	<u>2,544</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	481,149	515,018	513,319	1,699
Insurance	33,450	31,995	31,995	-
Office operations	34,130	47,639	47,059	580
Court Costs	12,500	20,332	20,332	-
Travel and conventions	25,100	26,000	26,024	(24)
Dues and subscriptions	30,500	30,593	30,593	-
Professional Services	7,400	11,326	11,326	-
Automobile expenses	12,000	9,000	8,750	250
Telephone	8,000	5,800	5,811	(11)
Uniforms	1,500	1,300	1,273	27
Rent	2,400	2,346	2,346	-
Grant to other governmental agencies	-	5,160	5,160	-
Repair & maintenance	4,500	5,000	4,768	232
	<u>652,629</u>	<u>711,509</u>	<u>708,756</u>	<u>2,753</u>
Capital outlay	5,000	10,000	10,058	(58)
TOTAL EXPENDITURES	<u>657,629</u>	<u>721,509</u>	<u>718,814</u>	<u>2,695</u>
Excess (deficiency) of revenues over expenditures	114,747	35,857	41,096	5,239
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(36,276)	(50,909)	(50,909)	-
Net Changes in fund Balances	<u>78,471</u>	<u>(15,052)</u>	<u>(9,813)</u>	<u>5,239</u>
FUND BALANCES				
Beginning	1,796,143	1,797,669	1,797,669	-
Ending	<u>\$ 1,874,614</u>	<u>\$ 1,782,617</u>	<u>\$ 1,787,856</u>	<u>\$ 5,239</u>

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

Budget Comparison Schedule - Worthless Check Collection Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget + (-)
	Original	Final		
REVENUES				
Fines and fees	\$ 17,500	\$ 15,500	\$ 15,144	\$ (356)
Interest	200	174	175	1
TOTAL REVENUES	<u>17,700</u>	<u>15,674</u>	<u>15,319</u>	<u>(355)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	78,317	69,757	69,668	89
Office operations	7,000	2,000	2,000	-
Repairs & maintenance	10,000	10,375	10,375	-
	<u>95,317</u>	<u>82,132</u>	<u>82,043</u>	<u>89</u>
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>95,317</u>	<u>82,132</u>	<u>82,043</u>	<u>89</u>
Net changes in fund balances	<u>(77,617)</u>	<u>(66,458)</u>	<u>(66,724)</u>	<u>(266)</u>
FUND BALANCES				
Beginning	378,168	379,380	379,380	-
Ending	<u>\$ 300,551</u>	<u>\$ 312,922</u>	<u>\$ 312,656</u>	<u>\$ (266)</u>

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

Budget Comparison Schedule - IV-D Office Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget + (-)
	Original	Final		
REVENUES				
Intergovernmental	\$ 437,110	\$ 424,840	\$ 425,281	\$ 441
Interest	2	2	2	-
TOTAL REVENUES	<u>437,112</u>	<u>424,842</u>	<u>425,283</u>	<u>441</u>
EXPENDITURES				
Current - General government - Judicial:				
IV-D program:				
Personnel services	51,356	69,202	69,942	(740)
Insurance	2,400	-	-	-
Office Operations	4,000	4,000	4,000	-
Travel & seminar	-	-	-	-
Dues & Subscriptions	970	970	970	-
Utilities	-	-	0	-
Repair & maintenance	145	152	152	-
Reimburse Lafourche Parish Council	414,517	401,425	401,126	299
	<u>473,388</u>	<u>475,749</u>	<u>476,190</u>	<u>(441)</u>
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>473,388</u>	<u>475,749</u>	<u>476,190</u>	<u>(441)</u>
Excess Revenues Over Expenditures	(36,276)	(50,907)	(50,907)	-
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	36,276	50,909	50,909	-
Total other financing sources (uses)	<u>36,276</u>	<u>50,909</u>	<u>50,909</u>	<u>-</u>
Net Change in Fund Balance	-	2	2	-
FUND BALANCES				
Beginning	81	84	84	-
Ending	<u>\$ 81</u>	<u>\$ 86</u>	<u>\$ 86</u>	<u>\$ -</u>

OTHER SUPPLEMENTAL INFORMATION

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

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2014

Agency Head Name: Camille A. "Cam" Morvant,II - District Attorney

Purpose	Amount
Salary (state, parish & local)	\$ 182,000
Benefits - insurance	23,582
Benefits - retirement	15,243
Benefits - life insurance	21
Benefits - Medicare tax	2,639
Car Allowance	0
Vehicle provided by government	0
Per Diem	830
Reimbursements	0
Travel	1,285
Registration fees	1,745
Conference travel	3,824
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Fuel	3,153
Dues	485
Cell Phone	1,649
	\$ 236,456

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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 Camille A. Morvant, II
District Attorney of the Seventeenth Judicial District
Lafourche Parish, 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 and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 12, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney of the Seventeenth Judicial District'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 internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Seventeenth Judicial District's internal control over financial reporting.

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 over financial reporting 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 District Attorney of the Seventeenth Judicial District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 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 or 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana
June 12, 2015



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

Schedule of Current Findings
For the Year Ended December 31, 2014

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, as of and for the year ended December 31, 2014, which collectively comprise the basic financial statements and have issued our report thereon dated June 12, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our audit of the financial statements as of December 31, 2014 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Material Weaknesses Yes No

Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. *Federal Awards –*

NOT APPLICABLE

Internal Control

Material Weaknesses Yes No

Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified

For Major Programs Disclaimer Adverse

Are there findings required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. *Identification of Major Programs:*

NOT APPLICABLE

Section II Financial Statement Findings

NONE

Section III Federal Award Findings and Questioned Costs

NOT APPLICABLE