

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

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2012***

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2012

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DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2012

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, 2012. 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 \$334,280 or approximately 12%. Of the total ending net assets of \$2,429,583, \$281,042 is net invested in capital assets and \$81 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 \$2,148,541, a decrease of \$280,028 from the prior year - \$2,428,569. Of the ending fund balance, all but \$462,655, which is restricted for the IV-D and worthless checks program, is considered unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Our auditor has provided assurance in his independent auditor's report that the basic financial statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Other Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Annual Report.

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

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For the Year Ended December 31, 2012***

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

The governmental activities reflect the basic judicial services that the District Attorney's office provides. 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:

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MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2012

	2012	2011	Dollar Change	Percent Change
Current and Other Assets	\$2,291,771	\$2,541,682	\$(249,911)	-9.8%
Capital Assets	<u>281,042</u>	<u>335,294</u>	<u>(54,252)</u>	<u>-16.2%</u>
Total Assets	2,572,813	2,876,976	(304,163)	-10.6%
Current Liabilities	<u>143,230</u>	<u>113,113</u>	<u>30,117</u>	<u>26.6%</u>
Net Invested in Capital Assets	<u>281,042</u>	<u>335,294</u>	<u>(54,252)</u>	<u>-16.2%</u>
Restricted	81	101	(20)	-19.8%
Unrestricted	<u>2,148,460</u>	<u>2,428,468</u>	<u>(280,008)</u>	<u>-11.5%</u>
Total Net Position	<u>\$2,429,583</u>	<u>\$2,763,863</u>	<u>\$(334,280)</u>	<u>-12.1%</u>

Unrestricted net position decreased by \$280,008 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 invested in capital assets represents 11.6% 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:

	2012	2011	Dollar Change	Total Percent Change
Charges for Services	\$ 716,522	\$ 739,953	(23,431)	-3.2%
Operating Grants and Contributions	2,997,191	3,161,050	(163,859)	-5.2%
Program Expenses:				
Current	4,000,751	3,812,444	188,307	4.9%
Depreciation - unallocated	<u>49,066</u>	<u>51,775</u>	<u>(2,709)</u>	<u>-5.2%</u>
Total program expenses	<u>4,049,817</u>	<u>3,864,219</u>	<u>185,598</u>	<u>4.8%</u>
Net program income	(336,104)	36,784	372,888	-1013.7%
General revenues	<u>1,824</u>	<u>1,215</u>	<u>609</u>	<u>50.1%</u>
Change in Net Position	(334,280)	37,999	(372,279)	-963.6%
Net Position:				
Beginning of the year	<u>2,763,863</u>	<u>2,725,864</u>	<u>37,999</u>	<u>1.4%</u>
End of the year	<u>\$2,429,583</u>	<u>\$2,763,863</u>	<u>\$(334,280)</u>	<u>-12.1%</u>

The total revenues for the year in governmental activities \$3,715,537 (\$3,713,713 in program revenues and \$1,824 in general revenues) decreased from the prior year by \$186,681. The total cost of all programs and services was \$4,049,817, an increase of \$185,598 from the prior year.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2012

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 \$2,148,541. This reflects a decrease of \$280,028 from the prior year.

The General Fund, the main operating fund, ended the year with an unassigned fund balance of \$1,685,886. Revenues decreased from the prior year by approximately 4.7% to \$3,247,221. Current expenditures increased by 2.7% and the amount expended on capital outlay decreased by \$28,195 due to less capital purchases.

The Worthless Check Collection Fund collected fees of \$23,965 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 \$258 for total revenue for the year of \$24,223. Current expenditures of over \$104,593 in personnel, office operations, and repair and maintenance expenditures resulted in a deficiency of revenues over expenditures of \$80,370. This added to the beginning fund balance of \$542,944 resulted in an ending fund balance of \$462,574 – 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 \$444,091, interest earned of \$2 and a transfer from general fund of \$41,725. Expenditures for the program totaled \$458,838, resulted in an ending fund balance of \$81 – 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	\$ 991,057
Amendments were made for:	
Decreased Fines and Fees	(8,650)
Decreased for Intergovernmental	(53,385)
Increased Interest and Miscellaneous	675
Total revenue amendments	(61,360)
Amended Budgeted Revenues	\$ 929,697

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Original Budgeted Expenditures/Transfers Out	\$ 1,025,335
Amendments were made for:	
Increased Personnel Services	76,704
Increased Insurance	3,112
Increased Office Operations	4,464
Increased Court Costs	7,500
Decreased Travel and conventions	(4,491)
Increased Dues and Subscriptions	3,486
Increase in Automobile expenses	3,200
Decreased Telephone	(1,100)
Decreased Uniforms	(3,250)
Decrease in Rent	(320)
Decrease Grant to other governmental agencies	(2,000)
Increased Repair & Maintenance	3,500
Decreased Capital Outlay	(692)
Increased Transfer Out	12,043
Total expenditure/transfers out amendments	102,156
Amended Budgeted Expenditures	\$ 1,127,491

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, 2012 and 2011 were \$335,294 and \$281,042, respectively.

	2012	2011
Depreciable:		
Automobiles	46,529	65,518
Equipment	151,586	147,278
Furniture & Fixtures	40,151	40,151
Leasehold Improvements	260,203	260,203
Total Cost	498,469	513,150
Accumulated Depreciation	217,427	177,856
Net Capital Assets	<u>\$ 281,042</u>	<u>\$ 335,294</u>
Depreciation Expense	<u>\$ 49,066</u>	<u>\$ 51,775</u>

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MANAGEMENT'S DISCUSSION AND ANALYSIS
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This year there was \$4,308 of additions and \$18,989 disposals, and \$51,775 depreciation recorded, reflecting a net decrease of \$54,252 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 2013 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	\$	1,687,730
Projected Revenue		982,305
Projected Expenditures		(963,035)
Transfers Out		(54,032)
Ending Fund Balance	\$	<u>1,652,968</u>

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

Report on the Financial Statements

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, 2012, and the 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 an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Statements*, 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 basic financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence supporting 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 evaluation 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 financial position of the governmental activities and each major fund as of December 31, 2012 and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 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.



District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana
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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 12, 2013, on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

Stagni & Company

Thibodaux, Louisiana
March 12, 2013



BASIC FINANCIAL STATEMENTS

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

Statement of Net Position - Governmental Activities

December 31, 2012

ASSETS

Cash	\$ 2,149,586
Prepaid expenses	17,322
Due from other governments	124,863
Capital assets, net of depreciation	281,042
TOTAL ASSETS	<u>2,572,813</u>

LIABILITIES

Accounts payable and accrued expenses	80,624
Due to other governments	62,606
TOTAL LIABILITIES	<u>143,230</u>

NET Position

Net Invested in capital assets	281,042
Restricted for:	
IV-D Program	81
Unrestricted	2,148,460
TOTAL NET POSITION	<u><u>\$ 2,429,583</u></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, 2012

				Net (Expense) Revenue
FUNCTIONS/PROGRAMS	Expenses	Charges for services	Program Revenue	Operating Grants
Judicial activities:	4,049,817	\$ 716,522	\$ 2,997,191	\$ (336,104)
Total governmental activities	4,049,817	716,522	2,997,191	(336,104)

GENERAL REVENUES

Interest earned	1,824
TOTAL GENERAL REVENUES	1,824

CHANGE IN NET POSITION (334,280)

NET POSITION:

Beginning of year	2,763,863
End of year	<u>\$ 2,429,583</u>

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

Balance Sheet - Governmental Funds
December 31, 2012

ASSETS	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
Cash	\$ 1,685,821	\$ 463,684	\$ 81	\$ 2,149,586
Prepaid expenses	17,322	-	-	17,322
Due from other governments	47,140	-	77,723	124,863
Due from other funds	17,050	-	(17,050)	-
TOTAL ASSETS	\$ 1,767,333	\$ 463,684	\$ 60,754	\$ 2,291,771

LIABILITIES	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
Accounts payable and accrued liabilities	\$ 79,514	\$ 1,110	\$ -	\$ 80,624
Due to other governments	1,933	-	60,673	62,606
TOTAL LIABILITIES	81,447	1,110	60,673	143,230

FUND BALANCES	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
Restricted for:				
IV-D	-	-	81	81
Worthless Checks	-	462,574	-	462,574
Unassigned	1,685,886	-	-	1,685,886
TOTAL FUND BALANCES	1,685,886	462,574	81	2,148,541
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,767,333	\$ 463,684	\$ 60,754	\$ 2,291,771

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	281,042
Net assets of governmental activities	\$ 2,429,583

See notes to the financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
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Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2012

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
REVENUES				
Fines and fees	\$ 692,557	\$ 23,965	\$ -	\$ 716,522
Intergovernmental	226,775	-	444,091	670,866
On-behalf payments received	2,326,325	-	-	2,326,325
Interest and miscellaneous	1,564	258	2	1,824
TOTAL REVENUES	3,247,221	24,223	444,093	3,715,537
EXPENDITURES				
Current: General government - Judicial				
Personnel services	837,326	85,400	78,942	1,001,668
On-behalf payments	2,326,325	-	-	2,326,325
Insurance	37,612	-	2,289	39,901
Office operations	45,197	8,632	3,700	57,529
Utilities	26,505	-	3,495	30,000
Court costs	13,304	-	-	13,304
Travel and conventions	38,699	-	605	39,304
Dues and subscriptions	30,040	-	970	31,010
Automobile leases	1,683	-	-	1,683
Professional services	7,100	-	-	7,100
Automobile expenses	18,917	-	-	18,917
Telephone	7,854	-	-	7,854
Uniforms	562	-	-	562
Rent	3,519	-	-	3,519
Grant to other governmental agencies	-	-	-	-
Repair & maintenance	6,183	10,420	146	16,749
Reimburse Lafourche Parish Council	-	141	395,691	395,832
Total current expenditures	3,400,826	104,593	485,838	3,991,257
Capital outlay	4,308	-	-	4,308
TOTAL EXPENDITURES	3,405,134	104,593	485,838	3,995,565
Excess (deficiency) of revenues over expenditures	(157,913)	(80,370)	(41,745)	(280,028)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(41,725)	-	41,725	-
Net Changes in fund Balance	(199,638)	(80,370)	(20)	(280,028)
FUND BALANCES				
Beginning	1,885,524	542,944	101	2,428,569
Ending	\$ 1,685,886	\$ 462,574	\$ 81	\$ 2,148,541

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, 2012

Net change in fund balances - total governmental funds (fund financial statements) \$ (280,028)

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	\$ 4,308	
Loss on disposal of assets	(9,494)	
Depreciation expense	<u>(49,066)</u>	
		(54,252)

Change in net assets of governmental activities \$ (334,280)

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2012

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, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2012

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, 2012

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2012

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

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.

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2012

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

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.

H. Fund Equity

Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components – *net investment in capital assets, restricted, and unrestricted.*

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2012

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 \$2,149,586 and the bank balance was \$2,201,257. 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 \$1,951,257 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 time 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 \$2,303,593 for 2012, 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.

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2012

Note 3 DUE FROM OTHER GOVERNMENTS (Continued)

FUND	FOR	FROM	AMOUNT
General	VOCA grant Oct-Dec	State of Louisiana	\$ 3,116
General	VAWA Grant	State of Louisiana	1,747
General	Dom. Violence- Dec	Lafourche Parish Sheriff	3,423
General	Fines and Fees Collected	Lafourche Parish Sheriff	17,502
General	Bond Proceeds	Lafourche Parish Sheriff	4,307
General	ACT 942	Lafourche Parish Sheriff	1,407
General	Oct -Dec Reimbursement	Lafourche Parish Council	15,000
General	Court Costs Reimb.	Lafourche Parish Council	638
IV-D Office	Grant - Nov-Dec	State of Louisiana	<u>77,723</u>
		TOTAL	\$124,863

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/11	Additions	Retirements/ Adjustments	Balance 12/31/12
Depreciable:				
Automobiles	\$65,518	\$ -	\$18,989	\$ 46,529
Equipment	147,278	4,308	-	151,586
Furniture & Fixtures	40,151	-	-	40,151
Leasehold Improvements	260,203	-	-	260,203
Totals	\$ 513,150	\$ 4,308	\$ 18,989	\$ 498,469

Less accumulated depreciation:

Automobiles	\$ 18,864	\$9,306	\$9,494	\$18,676
Equipment	106,542	11,868	1	118,409
Furniture & Fixtures	16,904	4,195	-	21,099
Leasehold Improvements	35,546	23,697	-	59,243
Totals	\$177,856	\$49,066	\$9,495	\$217,427
Capital assets, net	\$335,294			\$281,042

Depreciation expense charged to governmental activities was \$49,066.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2012

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	\$3,247,221	\$3,405,134
On-Behalf Payments	2,326,325	2,326,325
Budget – Page 26	\$920,896	\$1,078,809

The IV-D fund has actual expenditures (\$485,383) in excess of the budget \$484,781) of \$1,057.

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2012

Note 6 **EMPLOYEE BENEFITS (Continued)**

RETIREMENT (continued)

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 with 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.

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2012

Note 6 EMPLOYEE BENEFITS (Continued)

Funding Policy. Plan members are required by state statute to contribute 7% 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 10.25% of annual covered payroll for the period from January 1 to June 30, 2012 and July 1 to December 31, 2012, 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, 2012, 2011, and 2010 were \$66,564, \$103,356, and \$41,680, 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 other than those eligible for state retirement programs 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 anytime. The District Attorney's office matches employee's contributions up to 8% dollar for dollar after a year of employment. The total employer contributions made were \$35,545 - \$5,109 paid by the District Attorney payroll and \$30,436 paid by the Parish payroll.

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.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT

Lafourche Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2012

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 (\$2,326,325) 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 OPERATING LEASES

The District Attorney currently maintains leases for vehicles. The lease term for each of these leases is for 36-48 months beginning on the date the lease is signed. Lease payments made for the one vehicle lease totaled \$1,683. The monthly minimum lease rental for the vehicles totaled \$140.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2012

Note 9 **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:

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 42% 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 42% 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.

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget + (-)
	Original	Final		
REVENUES				
Fines and fees	\$ 717,550	\$ 701,900	\$ 692,557	\$ (9,343)
Intergovernmental	272,607	226,222	226,775	553
Interest and Miscellaneous	900	1,575	1,564	(11)
TOTAL REVENUES	<u>991,057</u>	<u>929,697</u>	<u>920,896</u>	<u>(8,801)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	768,087	844,791	837,326	7,465
Insurance	34,500	37,612	37,612	-
Office operations	42,825	47,289	45,197	2,092
Utilities	26,505	26,505	26,505	-
Court Costs	3,000	10,500	13,304	(2,804)
Travel and conventions	43,000	38,509	38,699	(190)
Dues and subscriptions	26,614	30,100	30,040	60
Automobile leases	1,683	1,683	1,683	-
Professional Services	7,100	7,100	7,100	-
Automobile expenses	16,000	19,200	18,917	283
Telephone	9,000	7,900	7,854	46
Uniforms	4,000	750	562	188
Rent	3,839	3,519	3,519	-
Grant to other governmental agencies	2,000	0	0	-
Repair & maintenance	2,500	6,000	6,183	(183)
	<u>990,653</u>	<u>1,081,458</u>	<u>1,074,501</u>	<u>6,957</u>
Capital outlay	5,000	4,308	4,308	-
TOTAL EXPENDITURES	<u>995,653</u>	<u>1,085,766</u>	<u>1,078,809</u>	<u>6,957</u>
Excess (deficiency) of revenues over expenditures	(4,596)	(156,069)	(157,913)	(1,844)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(29,682)	(41,725)	(41,725)	-
Net Changes in fund Balances	<u>(34,278)</u>	<u>(197,794)</u>	<u>(199,638)</u>	<u>(1,844)</u>
FUND BALANCES				
Beginning	1,891,489	1,885,524	1,885,524	-
Ending	<u>\$ 1,857,211</u>	<u>\$ 1,687,730</u>	<u>\$ 1,685,886</u>	<u>\$ (1,844)</u>

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

Budget Comparison Schedule - Worthless Check Collection Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget + (-)
	Original	Final		
REVENUES				
Fines and fees	\$ 27,000	\$ 24,000	\$ 23,965	\$ (35)
Interest	250	250	258	8
TOTAL REVENUES	<u>27,250</u>	<u>24,250</u>	<u>24,223</u>	<u>(27)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	75,100	86,836	85,400	1,436
Office operations	4,200	8,870	8,632	238
Reimburse Lafourche Parish Council	-	120	141	(21)
Repairs & maintenance	12,600	10,500	10,420	80
	<u>91,900</u>	<u>106,326</u>	<u>104,593</u>	<u>1,674</u>
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>91,900</u>	<u>106,326</u>	<u>104,593</u>	<u>1,733</u>
Net changes in fund balances	<u>(64,650)</u>	<u>(82,076)</u>	<u>(80,370)</u>	<u>1,706</u>
FUND BALANCES				
Beginning	541,162	542,944	542,944	-
Ending	<u>\$ 476,512</u>	<u>\$ 460,868</u>	<u>\$ 462,574</u>	<u>\$ 1,706</u>

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

Budget Comparison Schedule - IV-D Office Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget + (-)
	Original	Final		
REVENUES				
Intergovernmental	\$ 437,110	\$ 443,054	\$ 444,091	\$ 1,037
Interest	5	2	2	-
TOTAL REVENUES	<u>437,115</u>	<u>443,056</u>	<u>444,093</u>	<u>1,037</u>
EXPENDITURES				
Current - General government - Judicial:				
IV-D program:				
Personnel services	74,577	78,577	78,942	(365)
Insurance	2,500	2,289	2,289	-
Office Operations	5,800	3,700	3,700	-
Travel & seminar	3,000	605	605	-
Dues & Subscriptions	970	970	970	-
Utilities	3,495	3,495	3,495	-
Repair & maintenance	255	145	146	(1)
Reimburse Lafourche Parish Council	375,000	395,000	395,691	(691)
	<u>465,597</u>	<u>484,781</u>	<u>485,838</u>	<u>(1,057)</u>
Capital outlay	1,200	-	-	-
TOTAL EXPENDITURES	<u>466,797</u>	<u>484,781</u>	<u>485,838</u>	<u>(1,057)</u>
Excess Revenues Over Expenditures	(29,682)	(41,725)	(41,745)	(20)
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	29,682	41,725	41,725	-
Total other financing sources (uses)	<u>29,682</u>	<u>41,725</u>	<u>41,725</u>	<u>-</u>
Net Change in Fund Balance	-	-	(20)	(20)
FUND BALANCES				
Beginning	81	101	101	-
Ending	<u>\$ 81</u>	<u>\$ 101</u>	<u>\$ 81</u>	<u>\$ (20)</u>

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, 2012, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents and have issued our report thereon dated March 12, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 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 misstatements on a timely basis. A *material weakness* is a deficiency or 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 over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting 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 financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

March 12, 2013
Thibodaux, Louisiana



**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

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, 2012, which collectively comprise the basic financial statements and have issued our report thereon dated March 12, 2013. 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, 2012 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

