
DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT

COUSHATTA, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2014



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DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT

COUSHATTA, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2014

TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORTS</u>	
Independent Auditors' Report	1 - 2
Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	3 - 4
<u>REQUIRED SUPPLEMENTARY INFORMATION – PART I</u>	
Management's Discussion and Analysis	5 - 8
<u>BASIC FINANCIAL STATEMENTS</u>	
Statement of Net Position	9
Statement of Activities	10
Governmental Funds - Balance Sheet	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	13
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	14
Statement of Fiduciary Assets and Liabilities	15
Notes to Financial Statements	16 - 25

TABLE OF CONTENTS

	<u>Page</u>
<u>REQUIRED SUPPLEMENTARY INFORMATION – PART II</u>	
General Fund Budgetary Comparison Schedule (Budget Basis)	26
Title IV-D Fund Budgetary Comparison Schedule (Budget Basis)	27
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head	28
<u>OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS</u>	
Schedule of Findings and Questioned Costs	29 - 32
Summary Schedule of Prior Audit Findings	33

INDEPENDENT AUDITORS' REPORT

Honorable Julie C Jones
District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana 71019

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana (District Attorney), a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the District Attorney, a component unit of the Red River Parish Police Jury, 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 on pages 5-8 and budgetary comparison information on pages 26-27 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to the Agency Head on page 28 is presented for purpose of additional analysis and is not a required part of the basic financial statements.

The Schedule of Compensation, Benefits and Other Payments to the Agency Head is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2015, on our consideration of the District Attorney's internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

Pattithumide + Netterville

Baton Rouge, Louisiana
June 29, 2015

INDEPENDENT AUDITORS' 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 Julie C Jones
District Attorney of the Thirty-Ninth Judicial District
Coushatta, Louisiana 71019

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Thirty-Ninth Judicial District, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 29, 2015.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District Attorney's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies referenced as 2014-001 and 2014-002 and described in the accompanying schedule of findings and questioned costs to be a material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency identified as 2014-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2014-004.

District Attorney's Response to Findings

District Attorney's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Postlethwaite + Natterville

Baton Rouge, Louisiana
June 29, 2015

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

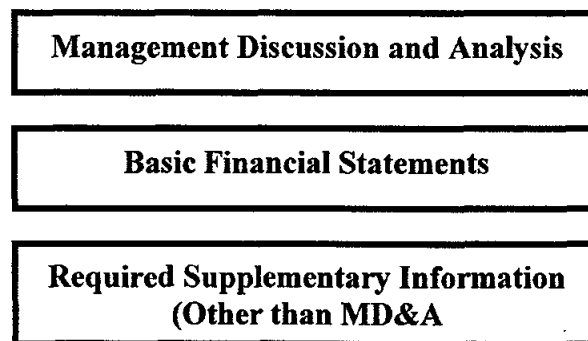
The Management's Discussion and Analysis of the District Attorney of the Thirty-Ninth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Thirty-Ninth Judicial District's financial activities for the year ended December 31, 2014. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Thirty-Ninth Judicial District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- The District Attorney's net position decreased by \$5,631.
- The General Fund reported a deficiency of revenues over expenditures of \$33,245. That deficiency combined with transfers in from other funds totaling \$30,099 resulted in a net decrease in fund balance of \$3,146.
- Excluding the effects of on-behalf payment made by the Red River Parish Police Jury and the State of Louisiana, revenues increased by approximately \$6,800 and expenditures decreased by approximately \$17,500.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for the District Attorney of the Thirty-Ninth Judicial District as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

Basic Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Thirty-Ninth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Position
As of Year End

	2014	2013
Current and other assets	\$ 184,650	\$ 181,938
Capital assets, net	23,111	28,666
Total Assets	\$ 207,761	\$ 210,604
Other liabilities	5,732	2,944
Total Liabilities	5,732	2,944
Net position		
Net investment in capital assets	23,111	28,666
Restricted	30,431	27,361
Unrestricted	148,487	151,633
Total Net Position	202,029	207,660
Total Liabilities and Net Position	\$ 207,761	\$ 210,604

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

Net position of the District Attorney of the Thirty-Ninth Judicial District decreased by \$5,631 or 0.8% from the previous fiscal year and the change in net position improved by approximately \$24,000. The decrease is the result of expenses exceeding revenues during the fiscal year ended 2014 (See table below).

Statement of Activities
For the Year Ended

	2014	2013
General government		
Judicial	\$ (666,003)	\$ (632,130)
Program revenues		
Fees, fines, and charges for services	70,850	69,002
Operating and capital grants and contributions	585,605	529,636
Subtotal	(9,548)	(33,492)
General revenues	3,917	3,617
Change in net position	\$ (5,631)	\$ (29,875)

Excluding the effects of on-behalf payments made by the Red River Parish Police Jury and the State of Louisiana, total revenues increased by approximately \$6,800, or 2.5%, from the previous year. This was due primarily to an increase in grant revenues in the Title IV D program. Total revenues (including on-behalf payments) increased by approximately \$58,000 of which approximately \$51,000 was attributable to an increase in on-behalf payments, due primarily to the recognition of additional on-behalf payments.

Capital Assets

At the end of 2014, the District Attorney of the Thirty-Ninth Judicial District had \$23,111, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net decrease (including additions and retirements) of \$5,555 or 19.38% from the previous year.

Capital Assets at Year End
(Net of Depreciation)

	2014	2013
Equipment, furniture and fixtures	\$ 23,111	\$ 28,666
Total	\$ 23,111	\$ 28,666

The decrease is primarily due to depreciation of \$8,219 offset by additions of \$2,664 in the current year.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2014

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

The budgets are prepared on a budgetary basis which is consistent with generally accepted accounting principles (GAAP) except for the exclusion of salary and salary related expenditures paid by the Red River Parish Police Jury and the State of Louisiana. There were no changes to the originally adopted budget.

Actual revenues for the general fund were approximately \$22,000 more than budgeted amounts due to the Victim Assistance Grant being excluded from the budget.

Actual expenditures for the general fund were approximately \$22,000 more than budgeted amounts due to the Victim Assistance Grant being excluded from the budget.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Attorney of the Thirty-Ninth Judicial District considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

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

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

CONTACTING THE DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Thirty-Ninth Judicial District's finances and to show the District Attorney of the Thirty-Ninth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Julie C Jones, District Attorney, Post Office Box 606, Coushatta, Louisiana 71019.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2014

ASSETS

Current Assets:

Cash & cash equivalents	\$ 145,749
Receivables	34,698
Prepaid expenses	3,803
Undeposited funds	400
Total current assets	<u>184,650</u>

Noncurrent Assets:

Capital assets, net of depreciation	23,111
Total assets	<u>207,761</u>

LIABILITIES

Current Liabilities:

Accounts payable and accruals	5,732
Total current liabilities	<u>5,732</u>
Total liabilities	<u>5,732</u>

NET POSITION

Net investment in capital assets	23,111
Restricted	30,431
Unrestricted	148,487
Total net position	<u>\$ 202,029</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
<u>Functions / Programs</u>					
Governmental activities:					
General Government - Judicial	\$ 666,003	\$ 70,850	\$ 585,605	\$ -	\$ (9,548)
Total governmental activities	<u>\$ 666,003</u>	<u>\$ 70,850</u>	<u>\$ 585,605</u>	<u>-</u>	<u>(9,548)</u>
General Revenues:					
Interest income					3,231
Miscellaneous					686
Total general revenues					3,917
Change in net position					(5,631)
Net position - beginning of year					207,660
Net position - end of year					\$ 202,029

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2014

	<u>Major Funds</u>		<u>Other</u>	<u>Total</u>
	<u>General</u>	<u>IV-D</u>	<u>Governmental</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	
<u>ASSETS</u>				
Cash & cash equivalents	\$ 137,362	\$ 6,655	\$ 1,732	\$ 145,749
Receivables	11,820	22,878	-	34,698
Prepaid expenses	3,803	-	-	3,803
Undeposited funds	-	-	400	400
TOTAL ASSETS	<u>\$ 152,985</u>	<u>\$ 29,533</u>	<u>\$ 2,132</u>	<u>\$ 184,650</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable and accruals	\$ 538	\$ 1,180	\$ 54	\$ 1,772
Due to other funds	3,960	-	-	3,960
TOTAL LIABILITIES	<u>4,498</u>	<u>1,180</u>	<u>54</u>	<u>5,732</u>
Fund balances:				
Nonspendable				
Prepaid expenses	3,803	-	-	3,803
Restricted				
Office salaries and benefits	-	-	2,078	2,078
IV-D Fund activity	-	28,353	-	28,353
Unassigned	144,684	-	-	144,684
TOTAL FUND BALANCES	<u>148,487</u>	<u>28,353</u>	<u>2,078</u>	<u>178,918</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 152,985</u>	<u>\$ 29,533</u>	<u>\$ 2,132</u>	<u>\$ 184,650</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

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

Total fund balances - Governmental Funds	\$ 178,918
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and therefore are not reported in the funds. This is the amount of capital assets, net of accumulated depreciation (\$62,875), in the current period.

<u>23,111</u>

Total net position - Governmental Activities	<u>\$ 202,029</u>
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The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

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

	General Fund	IV-D Fund	Other Governmental Funds	Total
<u>REVENUES</u>				
Fees, fines, and charges for services	\$ 66,693	\$ -	\$ 4,157	\$ 70,850
Intergovernmental	440,889	144,716	-	585,605
Interest	3,231	-	-	3,231
Miscellaneous	686	-	-	686
Total revenues	<u>511,499</u>	<u>144,716</u>	<u>4,157</u>	<u>660,372</u>
<u>EXPENDITURES</u>				
General Government:				
Personnel services	439,233	97,647	-	536,880
Travel	1,755	329	-	2,084
Operating services	89,277	11,662	1,398	102,337
Supplies	3,509	4,668	-	8,177
Professional services	8,306	-	-	8,306
Capital outlay	2,664	-	-	2,664
Total expenditures	<u>544,744</u>	<u>114,306</u>	<u>1,398</u>	<u>660,448</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	<u>(33,245)</u>	<u>30,410</u>	<u>2,759</u>	<u>(76)</u>
<u>OTHER FINANCING SOURCES /(USES)</u>				
Transfers (Interfund Activity)	30,099	(27,499)	(2,600)	-
Total other financing sources/(uses)	<u>30,099</u>	<u>(27,499)</u>	<u>(2,600)</u>	<u>-</u>
Net change in fund balances	(3,146)	2,911	159	(76)
Fund balances - beginning of year	151,633	25,442	1,919	178,994
Fund balances - end of year	<u>\$ 148,487</u>	<u>\$ 28,353</u>	<u>\$ 2,078</u>	<u>\$ 178,918</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

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

Net change in fund balances-total governmental funds	\$ (76)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$8,219) exceeds capital outlays (\$2,664) in the current period.	<u>(5,555)</u>
Change in Net Position - Governmental Activities	<u>\$ (5,631)</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
DECEMBER 31, 2014

ASSETS

Cash and cash equivalents	\$	440
Due from other funds		3,960
TOTAL ASSETS		<u>4,400</u>

LIABILITIES

Due to others		4,400
TOTAL LIABILITIES	\$	<u>4,400</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in her district, is the representative of the state before the grand jury in her district, and is the legal advisor to the grand jury. She 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 Thirty-Ninth Judicial District encompasses the parish of Red River, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the District Attorney of the Thirty-Ninth Judicial District (District Attorney) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

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

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

Fund Accounting

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

Governmental Funds

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Fund Accounting (continued)

Governmental Funds (continued)

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

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

Title IV-D Fund - consists of reimbursement grants 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.

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

Fiduciary Funds

Fiduciary fund reporting focuses on amounts held for other parties. The only fund accounted for in this category by the District Attorney is the agency fund. The agency fund accounts for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency fund has no measurement focus, but does use the full accrual basis of accounting. The agency fund of the District Attorney of the Thirty-Ninth Judicial District consists of the following:

Asset and Bond Forfeitures Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws. It is also used as a depository for bonds forfeited to rural District Attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

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

The government - wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Fund Financial Statements

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

Fund financial statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

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

Revenues

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Measurement Focus/Basis of Accounting (continued)

Fund Financial Statements (continued)

Expenditures

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

Other Financing Sources/(Uses)

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

Budgetary Accounting

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

Budgets of the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) except for the exclusion of salary and salary related expenditures paid by the Red River Parish Police Jury and the State of Louisiana on behalf of the District Attorney. The amounts paid by the Police Jury and the State are described further in Note 11.

Cash and Cash Equivalents

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

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

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

Receivables

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

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2014, \$0 was considered to be uncollectible.

Capital Assets

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

Compensated Absences

Full-time employees of the District Attorney of the Thirty-Ninth Judicial District earn ten days of vacation and sick leave each year. Leave does not carryover or accumulate from one year to the next, and there are no vesting privileges. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

Restricted Net Position

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

1. Investment in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.
2. Restricted net position - net position with constraints placed on the use either by a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or b) law through constitutional provisions or enabling legislation.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Net Position (continued)

3. Unrestricted - all other net position is reported in this category.

Fund Equity

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact,
2. Restricted - amounts constrained to specific purposes by either a) creditors, grantors, contributors, or the laws or regulations of other governments, or b) constitutional provisions or enabling legislation.
3. Committed - amounts constrained to specific purposes by the governmental entity at its highest level of decision-making authority (District Attorney). These amounts cannot be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
4. Assigned - amounts that do not meet the criteria to be classified as restricted or committed that are intended to be used for specific purposes as established by the District Attorney or their management to which the District Attorney has delegated the authority to assign amounts for specific purposes.
5. Unassigned - all other spendable amounts.

The District Attorney typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when an expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

Estimates

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

2. DEPOSITS WITH FINANCIAL INSTITUTIONS

Deposits with Financial Institutions

Cash and cash equivalents include demand deposits at local financial institutions with a carrying value of \$146,189 at December 31, 2014. Deposits in financial institutions can be exposed to custodial credit risk. Custodial credit risk is the risk that in the event of a financial institution failure, the District Attorney's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2014, the District Attorney's bank balances of these deposits totaled \$160,221 and were fully collateralized or FDIC insured and therefore were not exposed to custodial credit risk.

3. ACCOUNTS RECEIVABLE

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fees, fines and charges for services	\$ 11,820	\$ -	\$ -	\$ 11,820
Grants	-	22,878	-	22,878
Total	<u>\$ 11,820</u>	<u>\$ 22,878</u>	<u>\$ -</u>	<u>\$ 34,698</u>

4. CAPITAL ASSETS

A summary of District Attorney of the Thirty-Ninth Judicial District's capital assets at December 31, 2014 follows:

	<u>Balance Dec. 31, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance Dec. 31, 2014</u>
Capital Assets				
Automobiles	\$ 23,340	\$ -	\$ -	\$ 23,340
Less accumulated depreciation	(23,340)	-	-	(23,340)
Total Automobiles	-	-	-	-
Equipment, furniture and fixtures	\$ 59,982	\$ 2,664	\$ -	\$ 62,646
Less accumulated depreciation	(31,316)	(8,219)	-	(39,535)
Total Equipment, furniture and fixtures	28,666	(5,555)	-	23,111
Total Capital Assets, net	<u>\$ 28,666</u>	<u>\$ (5,555)</u>	<u>\$ -</u>	<u>\$ 23,111</u>

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

5. ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at December 31, 2014:

<u>Class of Payable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Vendor	\$ 538	\$ 450	\$ 54	\$ 1,042
Salaries and benefits	-	730	-	730
Total	<u>\$ 538</u>	<u>\$ 1,180</u>	<u>\$ 54</u>	<u>\$ 1,772</u>

6. PENSION PLANS

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

District Attorneys' Retirement System

The District Attorney and assistant attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple employer cost sharing, defined-benefit, statewide public employee retirement system administered and controlled by a separate board of trustees.

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

Plan members are required to contribute 8.0% of their annual covered salary beginning January 1, 2014 and the District Attorney is required to contribute an actuarially determined rate, which was 9.75% beginning July 1, 2013 and 7.00% beginning July 2014. Employer contributions for 2014, 2013, and 2012 totaled \$2,946, \$3,304, and \$3,520, respectively. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The State of Louisiana made on-behalf payments to the retirement plan of \$11,725 in the current year.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

6. PENSION PLANS (continued)

Parochial Employees' Retirement System

Substantially all employees of the District Attorney of the Thirty-Ninth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A. All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$2 per month for each year credited for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate was 16.00% of annual covered payroll during 2014. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A are made through on-behalf payments by the Red River Police Jury. The Red River Parish Police Jury made on-behalf payments to the retirement plan of approximately \$26,000 in the current year.

7. INTERFUND TRANSFERS

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

Fund	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 30,099	\$ -
IV-D Fund	-	27,499
Worthless Checks Fund	-	2,600
Total	<u>\$ 30,099</u>	<u>\$ 30,099</u>

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

8. INTERFUND RECEIVABLES AND PAYABLES

Due to/from other funds as of the year ended December 31, 2014, were as follows:

Fund	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 3,960	\$ -
Asset and Bond Forfeiture Fund	-	3,960
Total	<u>\$ 3,960</u>	<u>\$ 3,960</u>

9. CLAIMS AND JUDGMENTS

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

10. RISK MANAGEMENT

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

11. ON-BEHALF PAYMENTS

For the year ended December 31, 2014, the District Attorney recorded on-behalf payments totaling \$518,371 from the following sources:

Police Jury of Red River Parish	
Payroll and payroll taxes	\$ 97,047
Pensions	29,245
Insurance	53,042
Other	48,053
Total	<u>\$ 227,386</u>
State of Louisiana	
Salaries	\$ 140,000
Insurance	2,030
Pension	11,725
Total	<u>\$ 153,755</u>

12. SUBSEQUENT EVENTS

The District Attorney has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2015, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGET BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts Original / Final	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Fees, fines, and charges for services	\$ 74,747	\$ 66,693	\$ (8,054)
Intergovernmental revenues	29,748	59,748	30,000
Interest income	3,600	3,231	(369)
Miscellaneous	500	686	186
Total Revenues	108,595	130,358	21,763
<u>EXPENDITURES</u>			
General Government:			
Personnel services	55,703	104,886	(49,183)
Travel	10,155	1,755	8,400
Operating services	55,939	42,483	13,456
Supplies	6,327	3,509	2,818
Professional services	13,323	8,306	5,017
Capital outlay	500	2,664	(2,164)
Total Expenditures	141,947	163,603	(21,656)
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(33,352)	(33,245)	107
<u>OTHER FINANCING SOURCES /(USES)</u>			
Transfers (Interfund Activity)	33,599	30,099	(3,500)
Total other financing sources/(uses)	33,599	30,099	(3,500)
Net change in fund balance	247	(3,146)	(3,393)
<u>FUND BALANCES</u>			
Beginning of year	151,633	151,633	-
End of year	\$ 151,880	\$ 148,487	\$ (3,393)

The actual amounts are presented on the budget basis totalling \$381,141 which excludes on-behalf payments recognized as revenues and expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

TITLE IV-D FUND
BUDGETARY COMPARISON SCHEDULE (BUDGET BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts Original / Final	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental	\$ 144,508	\$ 144,716	\$ 208
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenues	144,508	144,716	208
<u>EXPENDITURES</u>			
General Government:			
Personnel service	99,906	97,647	2,259
Travel	302	329	(27)
Operating services	11,642	11,662	(20)
Supplies	5,159	4,668	491
Capital outlay	-	-	-
Total Expenditures	117,009	114,306	2,703
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>			
	27,499	30,410	2,911
<u>OTHER FINANCING SOURCES /(USES)</u>			
Transfers (Interfund Activity)	(27,499)	(27,499)	-
Total other financing sources/(uses)	(27,499)	(27,499)	-
Net change in fund balance	-	2,911	2,911
<u>FUND BALANCES</u>			
Beginning of year	25,442	25,442	-
End of year	\$ 25,442	\$ 28,353	\$ 2,911

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2014

District Attorney Julie Jones

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 125,000
Benefits-insurance	21,308
Benefits-retirement	10,469
Car allowance	8,400
Reimbursements	70
Travel	134
Registration fees	200
	<u>\$ 165,581</u>

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

A. Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal Control over Financial Reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

B. Findings – Financial Statement Audit

2014-001 Victim Assistance Grant

Criteria:

Accounting processes and controls should be in place to ensure the recognition of grant revenues.

Condition:

The District Attorney receives \$2,500 per month (\$30,000 annually) from the victim assistance grant as a partial reimbursement for salary of the victim assistance employee. The Red River Parish Police Jury disburses the payroll for this employee on behalf of the District Attorney. The District Attorney at times will reimburse the Police Jury by endorsing the grant check and bypass the recordation of the grant revenue and corresponding expense. In addition, the District Attorney will at times record the grant receipt, but in the wrong fund. There is no reconciliation process that ensures the correct recordation of grant revenue and the corresponding expenses.

Effect:

Grant revenue and the corresponding payroll costs were materially understated in the general fund and significantly over stated in a special revenue fund.

Cause:

Grant receipts are not recorded consistently or not recorded at all. Further, there is no reconciliation process that ensures that grant revenue is recorded properly

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

B. Findings – Financial Statement Audit (continued)

2014-001 Victim Assistance Grant (continued)

Recommendation:

To ensure proper accounting, the grant receipts should be deposited in the general fund bank account and the reimbursement to the Police Jury should be disbursed out of the general fund bank account. Further, the grant revenue recognized on the general ledger should be reconciled to the actual grant receipts.

Management's Response and Corrective Plan:

Management agrees and will implement the recommendation immediately.

2014-002 Savings Account Reconciliation

Criteria:

Accounting processes and controls should be in place to ensure that transactions are properly recorded and carrying balances of cash accounts are properly reflected on the general ledger.

Condition:

A savings account with a total balance of \$105,216 was not reconciled to the balance reflected on the general ledger.

Effect:

The balance was overstated by \$5,171 on the general ledger. The transactions occurring in this account that were not recorded in the general ledger were \$8,400 of vehicle expense and \$3,229 of interest income.

Cause:

The savings account was not reconciled to the general ledger.

Recommendation:

The savings account should be reconciled to the general ledger monthly.

Management's Response and Corrective Plan:

Management agrees and will implement the recommendation immediately.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

B. Findings – Financial Statement Audit (continued)

2014-003 Asset and Bond Forfeitures Fund

Criteria:

Controls should be in place to ensure that forfeitures are accounted for properly.

Condition:

The transactions are comingled with the general fund.

Effect:

Forfeiture transactions are incorrectly recorded in the general fund and not recorded in the fiduciary fund. Audit adjustments were needed in order to record the transactions correctly.

Cause:

Proper accounting was not followed.

Recommendation:

The accounting for the forfeitures should be segregated from the general fund. The activity on the general fund should only be the District Attorney's share of the respective distributions. All other receipts and disbursements of forfeiture accounts should be accounted for in the agency funds.

Management's Response and Corrective Plan:

Management agrees and will implement the recommendation immediately.

2014-004 Louisiana Budget Law

Criteria:

Louisiana Revised Statutes 39:1301-1315 require that the budget document include a budget message that describes the accounting basis on which the budget is based, significant changes in the budget from prior years, and significant matters included in the budget. In addition, the budget law requires the budget be completed and made available for public inspection 15 days prior to the beginning of each fiscal year. The regulations also require that budgets should be amended when expected expenditures exceed budgeted amounts by 5% or more or when actual revenues are expected to be under budgeted revenues by 5% or more.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

B. Findings – Financial Statement Audit (continued)

2014-004 Louisiana Budget Law (continued)

Condition:

The budget was adopted on January 1, 2014 and did not include a budget message. Further, general fund expenditures exceeded budgeted expenditures by 15% and the budget was not amended.

Effect:

The District Attorney is in violation of the Louisiana Budget Law.

Cause:

Management was unaware of the specific requirements of the Louisiana Budget Law. Further, the District Attorney didn't budget for the Victim Assistance Grant and the respective payroll cost, which resulted in understating budgeting revenues and expenditures by \$30,000. This caused the expenditures to be under budgeted by greater than 5%.

Recommendation:

The District Attorney should review the budget laws and ensure adherence to these regulations on future budget proposals.

Management's Response and Corrective Plan:

Management agrees and will implement the recommendation immediately.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Findings – Financial Statement Audit

2013-1 Pre-trial Intervention and Worthless Check Fees

Criteria:

Fees collected from candidates of the Pre-Trial Intervention Program (PTI) and defendants paying fees associated with worthless checks, should be collected by the District Attorney's office and controls should be in place preventing misappropriations of fees collected by individual employees.

Condition:

The collections that are logged and deposited are not reconciled to the collection entries into the case management system.

Current Status:

When fees are received from candidates and defendants, the collection is noted in the case management program. Reports derived from the case management program are reviewed by the District Attorney in conjunction with her review of banking activity.