

DISTRICT ATTORNEY OF THE TWENTIETH
JUDICIAL DISTRICT
EAST AND WEST FELICIANA PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
PARISHES OF EAST AND WEST FELEICIANA
FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2014
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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Independent Auditor's Report

The Honorable Samuel D'Aquila
District Attorney of the Twentieth Judicial District
Parishes of East and West Feliciana
State of Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and the major fund of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District'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 the 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 District Attorney of the Twentieth Judicial District'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 District Attorney of the Twentieth Judicial District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective

financial position of the governmental activities and major fund of the District Attorney of the Twentieth Judicial District as of December 31, 2014, 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.

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 3 through 7 and the budgetary comparison information on pages 24 through 25 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 the 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

Other Supplementary Information

The other supplemental information schedules listed in the table of contents are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 a report dated July 6, 2015, on our consideration of the District Attorney of the Twentieth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Twentieth Judicial District's internal control over financial reporting and compliance.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
July 6, 2015

MANAGEMENT DISCUSSION AND ANALYSIS

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2014**

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year ended on December 31, 2014. Please read it in conjunction with the transmittal letter at the front of this report and the District Attorney's financial statements, which follow this section.

PAST ACCOMPLISHMENTS

During 2014, the District Attorney had the following:

- The District Attorney's office in East Feliciana Parish saw 691 criminal cases filed.
- The District Attorney's office in West Feliciana Parish saw 516 criminal cases filed.

GRANT PROGRAMS:

- **THE KNOW THE LAW PROGRAM** was a nine consecutive week program for the East Feliciana Parish seventh and eighth graders. Instructors consisted of local professionals from the judicial system and the local law enforcement agencies. This program helps reinforce the solid base of knowledge about the laws of our state. This program is now in its eleventh year.
- **THE VICTIM ASSISTANT PROGRAM** offers free counseling to victims who cannot afford counseling on their own. This program uses local licensed counselors who have years of experience in counseling. This program is now in its ninth year.
- **THE DRUG DIVERSION PROGRAM** offers first time drug offenders educational classes on how to abstain from drugs and alcohol, and the effects of drug and alcohol abuse. Instructors consist of local professionals who have a background in education. This program is now in its eighth year. The enrollment in the program for the year of 2014 was 15 persons.
- **PROSECUTOR'S EARLY INTERVENTION PROGRAM** works closely with the local schools, principals, teachers, community members, court system, law enforcement and parents to help keep troubled children out of the criminal justice system through identifying those children at risk at an early age and taking steps to keep them from becoming offenders in later years. This program is now on its ninth year.
- **VICTIM RESTITUTION ASSISTANCE PROGRAM** works directly with assigned victims who have received restitution awards. Qualifying victims in East Feliciana Parish was 178 and 89 victims qualified in West Feliciana Parish.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for non-major governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2014

- The remaining statements are fund financial statements that focus on individual parts of the District Attorney's government, reporting the District Attorney's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services, like public safety, were financed in the short term as well as what remains for future spending.
- Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Government-wide Statements

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of the net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets - the difference between the District Attorney's assets and liabilities - is one way to measure the District Attorney's financial position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney, one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the parishes of East and West Feliciana.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the public safety program, and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds - not the District Attorney as a whole. Funds are accounting devices that the District Attorney used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The District Attorney has two kinds of funds:

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2014**

- Governmental funds - Most of the District Attorney's basic services are included in the governmental funds, which focus on: (1) how the other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that 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 programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds - we excluded these activities from the District Attorney's governmental-wide financial statements because the District Attorney cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

Net Position. The District Attorney's combined net position was as follows. (See Table A-1.)

**Table A-1
District Attorney's Net Position**

	Governmental Activities	
	2013	2014
Current and other assets	\$ 608,492	\$ 548,918
Capital assets - net	77,865	60,396
Total Assets	\$ 686,357	\$ 609,314
Current Liabilities	\$ 24,571	\$ 18,086
Total Liabilities	24,571	18,086
Net Assets		
Invested in capital assets	\$ 77,865	\$ 60,396
Unrestricted	583,921	530,832
Total Net Assets	\$ 661,786	\$ 591,228

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2014**

Governmental Activities

**Table A-2
Changes in District Attorney's Net Position**

	Governmental Activities	
	2013	2014
Revenues		
Program Revenues		
Charges for services	\$ 304,031	\$ 310,464
State grants and entitlements	376,771	317,644
Other	75,074	99,485
Total Revenues	<u>\$ 755,876</u>	<u>\$ 727,593</u>
Expenses		
General governmental	915,000	816,804
Total Expenses	<u>915,000</u>	<u>816,804</u>
Increase (decrease) in net position	<u>\$ (159,124)</u>	<u>\$ (89,211)</u>

**Table A-3
Net Cost of District Attorney's Governmental Activities**

	Total Cost of Services 2013	Total Cost of Services 2014
Public Safety	\$705,754	\$607,345
IVD Program	<u>209,246</u>	<u>209,459</u>
Total	<u>\$915,000</u>	<u>\$816,804</u>

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$ 530,832.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2014**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the District Attorney had invested \$60,396 in capital assets (See Table A-4)

**Table A-4
District Attorney's Capital Assets
(net of depreciation)**

	Governmental Activities	
	2013	2014
Furniture and equipment	<u>\$ 77,865</u>	<u>\$ 60,396</u>
Total	<u><u>\$ 77,865</u></u>	<u><u>\$ 60,396</u></u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney is dependent on the State of Louisiana and the East and West Feliciana Parishes Police Juries for most of its revenues. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2015 year is approximately the same as the year 2014.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Samuel C. D'Aquila, District Attorney, 11651 Ferdinand St., St. Francisville, Louisiana, 70775.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
Statement of Net Position
December 31, 2014

ASSETS

Cash and Cash Equivalents	\$ 320,736
Investments	159,779
Receivables, Net	67,753
Capital assets, net of accumulated depreciation	<u>60,396</u>
	\$ 608,664
Other Assets	
Prepaid Expenses	<u>650</u>
TOTAL ASSETS	<u>\$ 609,314</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	2,659
Accrued payables	<u>15,427</u>
TOTAL LIABILITIES	\$ 18,086

NET POSITION

Invested in capital assets	60,396
Unassigned	<u>530,832</u>
TOTAL NET POSITION	<u>\$ 591,228</u>

The accompanying notes are an integral part of this financial statement

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
Statement of Activities
For the Year Ended December 31, 2014

		Program Revenues		Net (Expenses) Revenue and Changes in Net Assets
Expenses	Charges for Services	Operating Grants and Contributions	Governmental unit	
<u>FUNCTIONS PROGRAMS</u>				
Governmental activities				
Public safety	\$ 607,345	\$ 310,464	\$ 91,121	\$ (205,760)
Health and welfare - IV-D	209,459		226,523	17,064
Total governmental activities	\$ 816,804	\$ 310,464	\$ 317,644	\$ (188,696)
General Revenues:				
Interest and investment earnings			1,120	
Other			98,365	
Local revenue			0	
Total general revenues and special items				\$ 99,485
Excess of expenses over revenues				(89,211)
Net position - January 1, 2014				659,286
Prior Period Adjustment				21,153
Net position - December 31, 2014				\$ 591,228

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 Balance Sheet
 Governmental Funds
 December 31, 2014

	<u>General Fund</u>	<u>IV-D Special Revenue Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 265,207	\$ 55,529	\$ 320,736
Investments	57,099	102,680	159,779
Accounts receivables			
State grants	7,899		7,899
Grants from DCFS- IV-D		34,644	34,644
Dept. of Corrections	4,912		4,912
Other receivables	20,298		20,298
Prepaid Expense	650		650
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 356,065</u>	<u>\$ 192,853</u>	<u>\$ 548,918</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 2,659	\$ -	\$ 2,659
Accrued payables	8,338	7,089	15,427
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>10,997</u>	<u>7,089</u>	<u>18,086</u>
Fund balances:			
Fund Equity - Unassigned	345,068		345,068
Fund Equity - Assigned		185,764	185,764
	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCES	<u>345,068</u>	<u>185,764</u>	<u>530,832</u>
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITES AND FUND BALANCES	<u>\$ 356,065</u>	<u>\$ 192,853</u>	<u>\$ 548,918</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
RECONCILIATION OF THE GOVENMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balances - Governmental Funds	\$	530,832
Cost of captial assets at December 31, 2014	267,332	
Less: accumulated depreciation as of December 31, 2014	<u>(206,936)</u>	<u>60,396</u>
Total net position at December 31, 2014 - Governmental Acitivites	\$	<u>591,228</u>

The accompanying notes are an integral part of this financial statement

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

	General Fund	Special Revenue Fund	Total
<u>REVENUES</u>			
Commissions of fines and forfeitures	\$ 70,617		\$ 70,617
Interest earnings	1,110	10	1,120
Intergovernmental revenue:			
Department of Children & Family Services		226,523	226,523
Parish police jury	12,324		12,324
State of Louisiana	-		-
Grants	78,797		78,797
Check collection and DA fees	80,607		80,607
Pre-trial intervention fees	71,032		71,032
Other	186,573		186,573
TOTAL REVENUES	\$ 501,060	\$ 226,533	\$ 727,593
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & related benefits	\$ 395,957	\$ 209,459	\$ 605,416
Materials & Supplies	153,917	-	153,917
Grant expenses	36,000	-	36,000
Capital outlay	4,001	-	4,001
TOTAL EXPENDITURES	\$ 589,875	\$ 209,459	\$ 799,334
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	(88,815)	17,074	(71,741)
Fund balances - beginning of year	263,239	157,364	420,603
Fund balances - end of year	\$ 174,424	\$ 174,438	\$ 348,862

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

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

Net change in fund balances - total governmental funds \$ (71,741)

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 expenses. This is the amount which depreciation exceeded capital outlays in the current period.

Depreciation expense	(21,471)
Capital outlays	<u>4,001</u>

Change in net position of governmental activities \$ (89,211)

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2014

	<u>Special Asset Forfeiture</u>
<u>ASSETS</u>	
Cash	<u>\$ 18,202</u>
TOTAL ASSETS	<u><u>\$ 18,202</u></u>
 <u>LIABILITIES</u>	
Due to other governmental units	<u>\$ 18,202</u>
TOTAL LIABILITIES	<u><u>\$ 18,202</u></u>

The accompanying notes are an integral part of this statement

NOTES TO FINANCIAL STATEMENTS

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

INTRODUCTION

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 within his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The Twentieth Judicial District encompasses the parishes of East and West Feliciana, Louisiana. The District Attorney is elected for a term of six years.

NOTE # 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

For financial reporting purposes, in conformity with GASB Codification Section 2100, the District Attorney of the Twentieth Judicial District (the District Attorney) is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as an independent reporting entity.

As the governing authority of the parish, for reporting purposes, the East Feliciana Parish Police Jury and West Feliciana Parish Council is the financial reporting entity for the East and West Feliciana Parishes. The financial reporting entity consists of (a) the primary government of Police Jury and Council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the District Attorney to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District Attorney.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

2. Organizations for which the District Attorney does not appoint a voting majority, but are fiscally dependent on the District Attorney.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the East Feliciana Parish Police Jury and West Feliciana Parish Council provide a significant amount of financial revenues, the District Attorney was determined to be a component unit of the East Feliciana Parish Police Jury and West Feliciana Parish Council, 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 East Feliciana Parish Police Jury and West Feliciana Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

GOVERNMENTAL FUNDS:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 % of the finds collected and 30% of bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General Fund accounts for the operations of the District Attorneys' office.

Special Revenue Fund

The Special Revenue Fund consists of grants from the Department of Children and Family 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.

FIDUCIARY FUNDS:

Agency Fund

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

Narcotic Seizure Account

The District Attorney's Narcotic Seizure Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotics and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

D. ACCOUNTING / MEASUREMENT FOCUS

Accrual Basis - Government Wide Financial Statements (GWFS)

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

Program Revenues

Program revenues included in the Statement of Activities derive directly from parties outside the District Attorney's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. 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.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing resources.

E. BUDGETS AND BUDGETARY ACCOUNTING

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the General and Special Revenue Funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

F. COMPENSATED ABSENCES

On January 10, 2004, the District Attorney adopted a policy for leave benefits which allows a maximum of 10 days of vacation leave per calendar year to be earned; after 5 years of service, 15 days of vacation leave is earned per calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate, but not over 20 days. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. CASH AND TIME DEPOSITS

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

time deposits with state banks organized under Louisiana law, and national banks having their principal office in Louisiana.

H. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 7 years.

I. OPERATING TRANSFERS IN AND OUT

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

J. ESTIMATES

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

NOTE # 2 CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2014 are as follows:

	Furniture and Equipment
Cost of capital assets January 1, 2014	\$263,331
Additions	<u>4,001</u>
Cost of capital assets December 31, 2014	<u>\$267,332</u>
Accumulated depreciation, January 1, 2014	185,465
Additions	21,471
Accumulated depreciation, December 31, 2014	<u>\$206,936</u>
Capital assets, net of accumulated depreciation, at December 31, 2014	<u>\$60,396</u>

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

Depreciation expense of \$21,471 for the year ended December 31, 2014 was charged to the following governmental functions:

Public service	\$21,471
Title IV-D	<u>0</u>
	<u>\$21,471</u>

NOTE # 3 RETIREMENT SYSTEMS

The District Attorney and Assistant District Attorneys, of the 20th Judicial District, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple cost sharing, statewide public employee's retirement system administered and controlled by a separate board of trustees.

Pertinent information relevant to each plan follows:

1. Louisiana District Attorneys' Retirement System (LDARS)

Plan Description: The LDARS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by 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:

Louisiana District Attorneys' Retirement System
1645 Nicholson Drive
Baton Rouge, Louisiana 70802
Phone (225) 343-0171

Funding Policy: Plan members are required to contribute 8 percent of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate of 7 percent. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. Employee contributions for 2014 were \$13,591. Employer contributions for 2014 were \$14,535.

NOTE # 4 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The financial statements do not include certain expenditures that were paid out of the funds of the criminal court, the parish police juries or by the state. These items were paid by the other governmental units directly.

East Feliciana Parish Police Jury	\$ 79,401
West Feliciana Parish Police Jury	91,314
State of Louisiana	<u>308,588</u>
	<u>\$ 479,303</u>

NOTE # 5 CASH AND CASH EQUIVALENTS

At December 31, 2014, the carrying amount of the District Attorney's deposits were book balances totaling \$320,736.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

The bank balances were covered by federal depository insurance and other bank collateral.

NOTE # 6 INVESTMENTS

Investments are limited by Louisiana Revised Statute (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. All investments are insured by the FDIC.

The following investments are certificates of deposits with maturities that exceed 90 days:

General Fund	\$ 57,099
IV-D Fund	<u>102,680</u>
Total	<u>\$ 159,779</u>

NOTE # 7 FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Children and Family Services. Beginning in July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2014, the District Attorney for the Twentieth Judicial District expended \$209,459 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Children and Family Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Children and Family Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

NOTE # 8 RECEIVABLES

The receivables at December 31, 2014 are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>IV-D Fund</u>
Fines & Court Costs	5,105	
Bond & DA Fees	5,683	
Grants	7,899	
Incentive payments	0	34,644
DOC - Angola 5	4,912	
PTI	<u>9,510</u>	
	<u>\$ 33,109</u>	<u>\$ 34,644</u>

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

NOTE # 9 RELATED PARTY TRANSACTIONS

There are no known transactions that require disclosure.

NOTE # 10 LITIGATION AND CLAIMS

At December 31, 2014, there was no known litigation or claims against the District Attorney.

NOTE # 11 RISK MANAGEMENT

The District Attorney's office is exposed to various risks of loss including injuries to workers, criminal or property damage, theft and other possible related claims. The District Attorney purchases commercial insurance to minimize this risk of loss from these types of occurrences.

NOTE # 12 DEFERRED COMPENSATION PLAN

Certain employees of the District Attorney of the Twentieth Judicial District participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. Amounts matched by the District Attorney for the year ended December 31, 2014 was \$23,247.

NOTE # 13 SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 6, 2015, the date on which the financial statements were available to be issued. There were no items to be reported as subsequent events.

NOTE # 14 CLAIMS AND JUDGEMENTS

The District Attorney of the Twentieth Judicial District of the State of Louisiana 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 non-compliance 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.

NOTE # 15 PRIOR PERIOD ADJUSTMENTS

It was determined that certain items were recorded incorrectly in a previous year resulting in an overstatement of previously recorded accounts payable liabilities in the General Fund and an overstatement of income recorded in the IV-D Fund. Also, a payroll liability adjustment for the prior period has been made resulting from an IRS compliance audit completed in June, 2015. Accordingly, the net adjustment of \$21,153 was made at

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2014

December 31, 2013 to correct these errors and increase the previously recorded fund equity balance.

NOTE # 16 NEW ACCOUNTING PRONOUNCEMENT

In June 2012, the GASB approved Statement No. 68 "Accounting and Financial Reporting for Pensions." GASB Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions that are administered through trusts or equivalent arrangements that meet the criteria established by this standard. The provisions of GASB Statement No. 68 must be implemented by the District Attorney for the year ending December 31, 2015. The effect of the implementation of this statement on the District Attorney's financial statements has not yet been determined.

SUPPLEMENTAL INFORMATION

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

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Fines and forfeitures	\$117,500	\$70,617	(\$46,883)
Interest	3,400	1,110	(2,290)
Intergovernmental revenue:			
Parish police jury	11,376	12,324	948
State of Louisiana	30,000	0	(30,000)
Grants	39,312	78,797	39,485
Check collection fees and DA fees	26,050	80,607	54,557
Pre-trial intervention fees	237,440	71,032	(166,408)
Prosecutor traffic income	0	148,630	148,630
Narcotics Seizure Fees (AF)	10,000	0	(10,000)
Miscellaneous	12,000	37,943	25,943
TOTAL REVENUES	487,078	501,060	13,982
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & Related benefi	325,000	395,957	(70,957)
Materials and supplies	43,200	153,917	(110,717)
Grant expenses	53,782	36,000	17,782
Donations	9,000	9,000	9,000
Capital outlay	30,626	4,001	26,625
TOTAL EXPENDITURES	461,608	589,875	(128,267)
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	25,470	(88,815)	(114,285)
<u>FUND BALANCES</u>			
Beginning of year	263,239	263,239	0
End of year	<u>\$288,709</u>	<u>\$174,424</u>	<u>(\$114,285)</u>

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Interest	\$ 110	\$ 10	(\$100)
Intergovernmental revenue:			
Louisiana Department of Social Services	220,729	226,523	\$5,794
TOTAL REVENUES	\$ 220,839	\$ 226,533	\$ 5,694
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & Related benefits	207,008	209,459	(2,451)
Materials & supplies	7,000	0	7,000
Operating expenses	4,814	0	4,814
Travel	1,908	0	1,908
TOTAL EXPENDITURES	\$ 220,730	\$ 209,459	\$ 11,271
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	109	17,074	16,965
<u>FUND BALANCES</u>			
Beginning of year	157,364	157,364	0
End of year	<u>\$157,473</u>	<u>\$174,438</u>	<u>\$16,965</u>

The accompanying notes are an integral part of this financial statement

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

Samuel D'Aquila, District Attorney

PURPOSE	AMOUNT
Salary & Benefits:	
Salary	\$ 84,457
Benefits - Retirement	12,620
Total Salary & Benefits	\$ 97,077
Other Items:	
Education & Training	260
Education Travel & Lodging	295
Total Other Items	\$ 555
Total Salary, Benefits, & Other Items	\$ 97,632

The accompanying notes are an integral part of this statement

MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Samuel D'Aquila
District Attorney of the Twentieth Judicial District
Parishes of East and West Feliciana
State of 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 Twentieth Judicial District, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements, and have issued our report thereon dated July 6, 2015.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether District Attorney of the Twentieth Judicial District'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of audit findings numbers 2014-1 and 2014 – 2.

District Attorney's Response to Findings

The District Attorney's responses to the findings identified in our audit are described in the accompanying schedule of audit findings. The District Attorney's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 District Attorney of the Twentieth Judicial District'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 District Attorney of the Twentieth Judicial District'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 Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
July 6, 2015

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney.
2. No instances of noncompliance material to the financial statements of the District Attorney were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

Finding 2014 – 1 Compliance with Local Government Budget Act

Condition:

For the year ended December 31, 2014, in the General Fund, actual expenditures were more than budgeted expenditures by more than the 5% variance allowed.

Recommendation:

Management should implement a plan whereby expenditures and revenues are monitored on a continuous basis, and amend the budget if needed during the period.

Management Response:

Management will monitor actual revenues and expenditures more closely and compare to budgeted amounts frequently and amend the budget as needed.

Finding 2014 – 2 Late Filing of the Audit Report

Condition:

The Audit Report is being filed late due to the District Attorney's accountant / bookkeeper experiencing a stroke within a month of the due date of the audit.

Recommendation:

Alternate personnel or a contract accountant should be assigned as a backup for maintenance of accounting records and be familiar with the records.

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

Management Response:

Management will work to ensure that alternate personnel are available to provide necessary information to the Auditor for timely filing of the Audit Report.

C. PRIOR YEAR FINDINGS - FINANCIAL STATEMENTS AUDIT

Finding 2013 – 1 Late Filing of the Audit Report

The Audit Report was filed late due to the illness of the auditor.

Current Status: not a recurring issue

D. MANAGEMENT LETTER

A management letter was not issued.