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# ROZIER, HARRINGTON & MCKAY

## CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

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**RETIRED - 2005**

September 18, 2015

Office of the Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, La 70804-9397

RE: District Attorney 35<sup>th</sup> JDC  
Annual Financial Report  
For the Year Ended 12/31/2014

Please be advised that the report described above was revised to include compensation received from external sources in the Schedule of Compensation, Benefits and Other Payments to Agency Head appearing on page 18. If you have questions or need additional information, please contact me at your convenience.

Sincerely,



Lee Willis

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 30 2015

**REISSUE**

**DISTRICT ATTORNEY  
THIRTY-FIFTH JUDICIAL DISTRICT**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date \_\_\_\_\_

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June 17, 2015

### INDEPENDENT AUDITOR'S REPORT

To the District Attorney  
State of Louisiana  
Thirty-Fifth Judicial District

#### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney's Office for the Thirty-Fifth Judicial District, a component unit of the Grant 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 Office'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.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana CPAs

**District Attorney**  
**Thirty-Fifth Judicial District**  
**June 17, 2015**  
**Page 2**

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**OPINIONS**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney's Office, as of December 31, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**OTHER MATTERS**

**Required Supplementary Information**

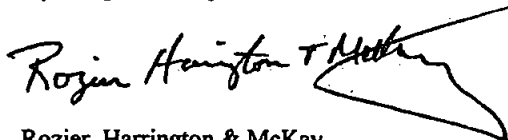
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information described in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Supplemental Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is other supplemental information presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standard**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2015, on our consideration of the Office'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 Office's internal control over financial reporting and compliance.



Rozier, Harrington & McKay  
Certified Public Accountants

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**December 31, 2014**

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This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2014, along with certain comparative information for the previous year.

**OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

**Government –Wide Financial Statements**

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

**Fund Financial Statements**

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

**FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE**

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

***DISTRICT ATTORNEY'S OFFICE  
THIRTY-FIFTH JUDICIAL DISTRICT***

***MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2014***

	<b>For the Year Ended December 31,</b>	
	<b>2014</b>	<b>2013</b>
<b><u>Assets:</u></b>		
Cash	\$ 370,644	\$ 334,779
Receivables	38,121	50,144
Depreciable capital assets, net	33,412	28,309
<b>Total Assets</b>	<b>442,177</b>	<b>413,232</b>
<b><u>Liabilities:</u></b>		
Accounts Payable	13,673	7,819
Other Liabilities	5,290	5,189
Delayed Revenue	47,029	5,880
<b>Total Liabilities</b>	<b>65,992</b>	<b>18,888</b>
<b><u>Net Position:</u></b>		
Unrestricted	342,773	366,035
Invested in Capital Assets	33,412	28,309
<b>Total Net Position</b>	<b>\$ 376,185</b>	<b>\$ 394,344</b>

As the presentation appearing above demonstrates, with the exception of \$33,412 invested in capital assets, the Office's net position are unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	<b>For the Year Ended December 31,</b>	
	<b>2014</b>	<b>2013</b>
<b><u>Revenues:</u></b>		
<b>Program Revenue:</b>		
Fines & Forfeitures	\$ 87,417	\$ 97,092
Fees	114,161	118,212
Operating Grants	222,050	247,298
<b>General Revenue:</b>		
Other	43,095	31,347
<b>Total Revenue</b>	<b>466,723</b>	<b>493,949</b>
<b><u>Program Expenses:</u></b>		
General Government - Judicial	484,882	475,053
Change in Net Position	(18,159)	18,896
Net Position Beginning	394,344	375,448
<b>Net Position Ending</b>	<b>\$ 376,185</b>	<b>\$ 394,344</b>

***DISTRICT ATTORNEY'S OFFICE***  
***THIRTY-FIFTH JUDICIAL DISTRICT***

***MANAGEMENT'S DISCUSSION AND ANALYSIS***

***December 31, 2014***

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As the accompanying presentation demonstrates, the District Attorney's Office's net position has decreased slightly due to using a small portion of reserves to offset a decline in grant funding.

**FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS**

For the year ended December 31, 2014, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation in the government-wide presentation.

**BUDGET HIGHLIGHTS**

State law requires the general fund and certain special revenue funds to have a budget. For the year ended December 31, 2014, it was necessary to amend the original budget to address a decline in funds available from grants.

**CAPITAL ASSET ADMINISTRATION**

For the year ended December, 31, 2014, capital assets activity was limited to replacing a vehicle and depreciation of existing assets.

**DEBT ADMINISTRATION**

For the year ended December 31, 2014, there was no debt activity and no debts are outstanding at year end.

**FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS**

At the present time, no known issues are expected to have a significant impact on future operations.



**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

***Statement of Net Position***  
***December 31, 2014***

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	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash	\$ 370,644
Receivables	38,121
Depreciable capital assets, net	<u>33,412</u>
<b>Total assets</b>	<u>442,177</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	13,673
Other Liabilities	5,290
Delayed Revenue	<u>47,029</u>
<b>Total liabilities</b>	<u>65,992</u>
<b><u>NET POSITION</u></b>	
Unrestricted	342,773
Invested in Capital Assets	<u>33,412</u>
<b>Total net position</b>	<u>\$ 376,185</u>

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

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

***Statement of Activities***  
***Year Ended December 31, 2014***

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 252,225
Auto Expense	13,278
Depreciation	8,941
Dues & Publications	26,365
Insurance	86,220
Legal & Professional	27,087
Office Expense	46,596
Travel & Conferences	10,276
Utilities & Telephone	12,601
Other	1,293
Total Expenses	<u>484,882</u>
Program Revenues:	
Charges for Services	
Fines & Forfeitures	87,417
Fees	114,161
Operating Grants and Contributions	
Federal	192,050
State	30,000
Total Program Revenues	<u>423,628</u>
Net Income (Expenses) - Governmental Activities	<u>(61,254)</u>
General Revenues:	
Other	43,095
Total General Revenues	<u>43,095</u>
Change in Net Position	(18,159)
Net Position - Beginning	<u>394,344</u>
Net Position - Ending	<u>\$ 376,185</u>

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

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

**Balance Sheet**  
**Governmental Funds**  
**December 31, 2014**

	General	Title IV-D	Bond Forfeiture	Other Governmental Funds	Total Governmental Funds
<b><u>Assets</u></b>					
Cash	\$ 322,945	\$ -	\$ 42,667	\$ 5,032	\$ 370,644
Receivables	9,073	29,048	-	-	38,121
Interfund Receivables	29,048	-	-	-	29,048
<b>Total Assets</b>	<b>\$ 361,066</b>	<b>\$ 29,048</b>	<b>\$ 42,667</b>	<b>\$ 5,032</b>	<b>\$ 437,813</b>
<b><u>Liabilities and Fund Balance</u></b>					
<b><u>Liabilities</u></b>					
Accounts Payable	\$ 13,673	\$ -	\$ -	\$ -	\$ 13,673
Other Liabilities	5,290	-	-	-	5,290
Interfund Payables	-	29,048	-	-	29,048
Delayed Revenue	-	-	42,600	4,429	47,029
<b>Total Liabilities</b>	<b>18,963</b>	<b>29,048</b>	<b>42,600</b>	<b>4,429</b>	<b>95,040</b>
<b><u>Fund Balance</u></b>					
Unassigned	342,103	-	-	-	342,103
Assigned to Miscellaneous Special Purposes	-	-	67	603	670
<b>Total Fund Balances</b>	<b>342,103</b>	<b>-</b>	<b>67</b>	<b>603</b>	<b>342,773</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 361,066</b>	<b>\$ 29,048</b>	<b>\$ 42,667</b>	<b>\$ 5,032</b>	<b>\$ 437,813</b>

Total Fund Balances - Governmental Funds	\$ 342,773
Amounts reported for governmental activities in the statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	33,412
Net Position of Governmental Activities	\$ 376,185

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

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

**Statement of Revenue, Expenditures and Changes In Fund Balance**  
**Governmental Funds**  
**Year Ended December 31, 2014**

	General	Title IV-D	Bond Forfeiture	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Fines & Forfeitures	\$ 84,847	\$ -	\$ 2,570	\$ -	\$ 87,417
Fees	114,161	-	-	-	114,161
Intergovernmental					
Federal Funds	-	192,050	-	-	192,050
State Funds	-	-	-	30,000	30,000
Other	43,090	-	-	5	43,095
<b>Total revenues</b>	<b>242,098</b>	<b>192,050</b>	<b>2,570</b>	<b>30,005</b>	<b>466,723</b>
<b>Expenditures:</b>					
General Government - Judicial					
Payroll & Related Benefits	222,225	-	-	30,000	252,225
Auto Expense	13,278	-	-	-	13,278
Dues & Publications	26,365	-	-	-	26,365
Insurance	86,220	-	-	-	86,220
Legal & Professional	27,087	-	-	-	27,087
Office Expense	46,596	-	-	-	46,596
Travel & Conferences	10,276	-	-	-	10,276
Utilities & Telephone	12,601	-	-	-	12,601
Other	1,293	-	-	-	1,293
Capital Outlay	14,043	-	-	-	14,043
<b>Total expenditures</b>	<b>459,984</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>489,984</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(217,886)</b>	<b>192,050</b>	<b>2,570</b>	<b>5</b>	<b>(23,261)</b>
<b>Other sources (uses)</b>					
Operating Transfers In	194,620	-	-	-	194,620
Operating Transfers Out	-	(192,050)	(2,570)	-	(194,620)
<b>Net Change in Fund Balances</b>	<b>(23,266)</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>(23,261)</b>
<b>Fund balance - beginning of year</b>	<b>365,369</b>	<b>-</b>	<b>67</b>	<b>598</b>	<b>366,034</b>
<b>Fund balance - end of year</b>	<b>\$ 342,103</b>	<b>\$ -</b>	<b>\$ 67</b>	<b>\$ 603</b>	<b>\$ 342,773</b>

Net change in fund balances of Governmental Funds	\$ (23,261)
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 estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	5,102
Change in net position of governmental activities	\$ (18,159)

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

**DISTRICT ATTORNEY'S OFFICE**  
**THRITY-FIFTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2014**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal advisor to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions domiciled within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

**Financial Reporting Entity**

The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the reporting entity 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 reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

# **DISTRICT ATTORNEY'S OFFICE**

## **THIRTY-FIFTH JUDICIAL DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2014**

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Based on the previous criteria, the District Attorney's Office is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

#### **Basic Financial Statements**

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

#### **Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

#### **Fund Financial Statements**

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- **General Fund** – This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- **Title IV-D** – This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.
- **Bond Forfeiture** – A fund used to account for bonds posted by defendants in criminal proceedings.

#### **Basis of Accounting and Measurement Focus**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements

# ***DISTRICT ATTORNEY'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### ***NOTES TO FINANCIAL STATEMENTS***

#### ***December 31, 2014***

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made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as an other financing source and repayment of long-term debt is reported as expenditures.

#### **Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Budget Practices**

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

#### **Capital Assets**

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

#### **Cash**

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by

# ***DISTRICT ATTORNEY'S OFFICE***

## ***THIRTY-FIFTH JUDICIAL DISTRICT***

### ***NOTES TO FINANCIAL STATEMENTS***

***December 31, 2014***

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requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk is managed by limiting the duration of certificates of deposit.

#### **Internal Balances**

Internal balances arise from transactions between funds. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

#### **Delayed Revenues**

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenue are reported as delayed revenues. These amounts remain in delayed revenues until revenue recognition criteria are met or the funds are returned to the source.

#### **Fund Balance Classifications**

Commitment or assignment of fund balances is at the discretion of the District Attorney. When expenditures comply with the necessary provisions restricted, committed or assigned amounts are generally consumed rather than utilizing unassigned funds.

#### **NOTE 2 - CASH**

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2014, the District Attorney's Office has \$382,850 in deposits (collected bank balance). These deposits are secured by FDIC coverage in the amount of \$309,338 and pledged securities with a market value of \$258,292.

#### **NOTE 3 - RECEIVABLES**

At December 31, 2014, consisted entirely of amounts due from governmental sources, which are described as follows:



***DISTRICT ATTORNEY'S OFFICE***  
***THIRTY-FIFTH JUDICIAL DISTRICT***

***NOTES TO FINANCIAL STATEMENTS***  
***December 31, 2014***

	General Fund	Title IV-D	Total
Grant Parish Sheriff's Office	\$ 6,573	\$ ---	\$ 6,573
State of Louisiana – Crime Victims Assistance	2,500	---	2,500
State of Louisiana – Title IVD Funds	---	29,048	29,048
<b>Total</b>	<b>\$ 9,073</b>	<b>\$ 29,048</b>	<b>\$ 38,121</b>

**NOTE 4 – CAPITAL ASSETS**

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<b><u>Capital Assets Being Depreciated:</u></b>				
Automobiles and Equipment	\$ 113,371	\$ 14,043	\$ 12,881	\$ 114,533
Less Accumulated Depreciation	85,062	8,940	12,881	81,121
<b>Total Net of Depreciation</b>	<b>\$ 28,309</b>	<b>\$ 5,103</b>	<b>\$ ---</b>	<b>\$ 33,412</b>

**NOTE 5 – INTERFUND BALANCES AND TRANSFERS**

Details related to interfund balances are presented as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 29,048	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.

Details related to interfund transfers are presented as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 192,050	Reimburse general fund for child support enforcement expenditures.
General	Bond Forfeiture	2,570	Transfer excess revenue to the general fund.
<b>Total</b>		<b>\$ 194,620</b>	

***DISTRICT ATTORNEY'S OFFICE***  
***THIRTY-FIFTH JUDICIAL DISTRICT***

***NOTES TO FINANCIAL STATEMENTS***

***December 31, 2014***

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**NOTE 6 - RISK MANAGEMENT**

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**

**Budget and Actual**

**Year Ended December 31, 2014**

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Fines & Forfeitures	\$ 85,000	\$ 85,000	\$ 84,847	\$ (153)
Fees	117,000	117,000	114,161	(2,839)
Other	25,000	25,000	43,090	18,090
<b>Total revenues</b>	<b>227,000</b>	<b>227,000</b>	<b>242,098</b>	<b>15,098</b>
<b><u>Expenditures:</u></b>				
General Government - Judicial	497,000	472,000	459,984	12,016
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>497,000</b>	<b>472,000</b>	<b>459,984</b>	<b>12,016</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(270,000)</b>	<b>(245,000)</b>	<b>(217,886)</b>	<b>27,114</b>
<b>Other sources (uses)</b>				
Operating Transfers In	225,000	200,000	194,620	(5,380)
Operating Transfers Out	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>(23,266)</b>	<b>21,734</b>
<b>Fund balance - beginning of year</b>	<b>365,369</b>	<b>365,369</b>	<b>365,369</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>\$ 320,369</b>	<b>\$ 320,369</b>	<b>\$ 342,103</b>	<b>\$ 21,734</b>

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

***Title IV-D***

***Statement of Revenues, Expenditures and Changes in Fund Balances***

***Budget and Actual***

***Year Ended December 31, 2014***

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues:</u></b>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	215,000	190,000	192,050	2,050
State Funds	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<b>215,000</b>	<b>190,000</b>	<b>192,050</b>	<b>2,050</b>
<b><u>Expenditures:</u></b>				
General Government - Judicial	-	-	-	-
<b>Excess (deficiency) of revenues over expenditures</b>	<b>215,000</b>	<b>190,000</b>	<b>192,050</b>	<b>2,050</b>
<b>Other sources (uses)</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(215,000)	(190,000)	(192,050)	(2,050)
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

***Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2014***

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**Agency Head**  
**James P. Lemoine, District Attorney**

**Purpose**

**Salary:**

Local Salary (See Note 1)	\$	95,040
Salary Provided by the State of Louisiana (RS 16:10)		50,000

**Benefits:**

Local Retirement Contributions		7,959
State Retirement Contributions		4,187
Health Insurance		24,614

**Reimbursements:**

Computers, Accessories and Office Supplies Purchased by the Office by the District Attorney		10,285
Travel Expenses Necessary to Attend Out of Town Meetings		2,845

**Note 1:**

The salary presented above includes all compensation received from local sources. The compensation consists of amounts provided by the Grant Parish Police Jury and amounts funded by the District Attorney's Office.

# ROZIER, HARRINGTON & MCKAY

## CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE • ALEXANDRIA, LOUISIANA 71301

**JOHN S. ROZIER, IV, CPA**  
**MARK S. MCKAY, CPA**  
**LEE W. WILLIS, CPA**  
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TELEPHONE (318) 442-1608

**M. DALE HARRINGTON, CPA**  
**RETIRED - 2005**

June 17, 2015

### 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*

To the District Attorney  
State of Louisiana  
Thirty-Fifth Judicial District

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's Office for the Thirty-Fifth Judicial District, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Office's basic financial statements, and have issued our report thereon dated June 17, 2015.

#### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Office'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 Office's internal control. Accordingly, we do not express an opinion on the effectiveness of Office's internal control.

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

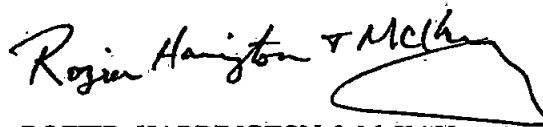
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

**COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COST**  
**For the Year Ended December 31, 2014**

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**PART I - SUMMARY OF AUDITOR'S RESULTS:**

- The Independent Auditors' Report on the basic financial statements of the District Attorney's Office as of December 31, 2014 and for the year then ended expressed an unqualified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings and Questioned Cost.

**PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:**

- None



***DISTRICT ATTORNEY'S OFFICE***  
***THIRTY-FIFTH JUDICIAL DISTRICT***

***MANAGEMENT'S CORRECTIVE ACTION PLAN***  
***For the Year Ended December 31, 2014***

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<b>SECTION I</b> <b>Review Report</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION II</b> <b>Attestation Report</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	No management letter was issued with this report.

**DISTRICT ATTORNEY'S OFFICE**  
**THIRTY-FIFTH JUDICIAL DISTRICT**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST**  
**For the Year Ended December 31, 2014**

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<b>SECTION I</b> <b>Review Report</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION II</b> <b>Attestation Report</b>	
No findings of this nature were reported	No findings of this nature were reported
<b>SECTION III</b> <b>Management Letter</b>	
No management letter was issued with this report.	No management letter was issued with this report.