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ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
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 AUG 26 2015

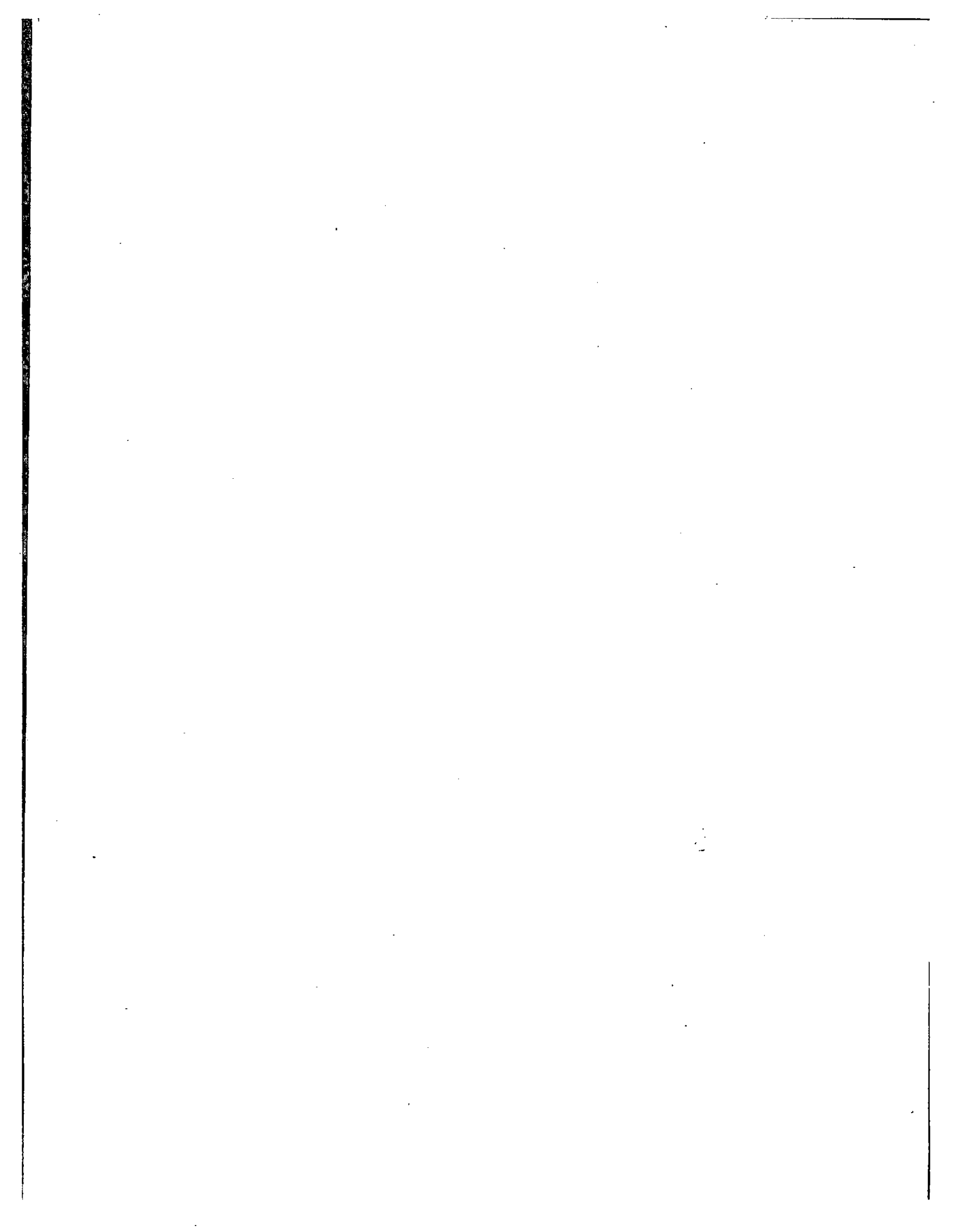


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INDEPENDENT AUDITOR'S REPORT

Honorable Earl Taylor
St. Landry Parish District Attorney
St. Landry Parish
Opelousas, Louisiana

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 St. Landry Parish District Attorney as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the St. Landry Parish District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney, as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof 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, as listed 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.

The St. Landry Parish District Attorney has not presented a management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish District Attorney's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The combining fund financial statements, schedule of compensation, benefits, and other payments to agency head, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements; schedule of compensation, benefits, and other payments to agency head, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2015, on our consideration of the St. Landry Parish District Attorney'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 St. Landry Parish District Attorney's internal control over financial reporting and compliance.

Vige, Tujague & Noel

Vige, Tujague & Noel
Eunice, Louisiana
June 16, 2015

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2014

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Cash	\$ 137,668
Investments	64,551
Due from other governmental units	179,418
Accrued interest receivable	41
Security deposits	502
Capital assets, net	1,713,744
<u>Total assets</u>	<u>2,095,924</u>
<u>LIABILITIES</u>	
Bank overdraft	94
Accounts payable and accrued expenses	108,923
LACE payroll payable	62,064
LACE fuel payable	10,079
LACE medicare payable	1,057
<u>Total liabilities</u>	<u>182,217</u>
<u>NET POSITION</u>	
Net investment in capital assets	1,713,744
Restricted for grants	28,261
Unrestricted	171,702
<u>Total net position</u>	<u>\$ 1,913,707</u>

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

**ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
<u>Governmental Activities</u>				
Judicial system	<u>\$ 3,595,739</u>	<u>\$ 1,418,843</u>	<u>\$ 1,704,645</u>	<u>\$ (472,251)</u>
<u>Total governmental activities</u>	<u>\$ 3,595,739</u>	<u>\$ 1,418,843</u>	<u>\$ 1,704,645</u>	<u>(472,251)</u>
General Revenues				
Interest and investment earnings				1,446
Miscellaneous				<u>63,135</u>
Total general revenues				<u>64,581</u>
Change in net position				(407,670)
Net position – January 1, 2014				<u>2,321,377</u>
Net position – December 31, 2014				<u>\$ 1,913,707</u>

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

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	GENERAL	SPECIAL REVENUE FUND IV-D	TOTAL GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash	\$ 136,567	\$ 1,101	\$ 137,668
Investments	64,551	-	64,551
Due from other governmental units	114,254	40,033	154,287
Due from other funds	7,500	-	7,500
Security deposits	502	-	502
<u>Total assets</u>	<u>\$ 323,374</u>	<u>\$ 41,134</u>	<u>\$ 364,508</u>
<u>LIABILITIES</u>			
Bank overdraft	\$ 94	\$ -	\$ 94
Accounts payable and accrued expenses	101,864	5,373	107,237
Due to other funds	1,686	7,500	9,186
LACE payroll payable	62,064	-	62,064
LACE fuel payable	10,079	-	10,079
LACE Medicare payable	1,057	-	1,057
<u>Total liabilities</u>	<u>176,844</u>	<u>12,873</u>	<u>189,717</u>
<u>FUND BALANCES</u>			
Restricted for grants	-	28,261	28,261
Unassigned fund balance	146,530	-	146,530
<u>Total fund balances</u>	<u>146,530</u>	<u>28,261</u>	<u>174,791</u>
<u>Total liabilities and fund balances</u>	<u>\$ 323,374</u>	<u>\$ 41,134</u>	<u>\$ 364,508</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balances for governmental funds at December 31, 2014		\$ 174,791
Cost of capital assets at December 31, 2014	\$ 2,789,991	
Less: Accumulated depreciation as of December 31, 2014	<u>(1,076,247)</u>	1,713,744
Long-term asset (domestic violence rent receivable not collected within 60 days of year-end) is not available to pay for current period expenditures and, therefore, is unavailable in the governmental funds		25,131
Accrued interest receivable at December 31, 2014		<u>41</u>
Net position at December 31, 2014		<u>\$ 1,913,707</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>			
Commissions on fines and bond forfeitures	\$ 1,418,843	\$ -	\$ 1,418,843
Intergovernmental			
Parish Government reimbursements	137,491	-	137,491
Criminal Court Fund	196,837	-	196,837
On-behalf payments			
Parish Government	174,944	-	174,944
State	79,835	-	79,835
Share of Racino income	99,317	-	99,317
Sheriff's and City Court's reimbursements	204,881	-	204,881
Federal grants	242,640	513,569	756,209
State grants	30,000	-	30,000
Miscellaneous			
Drug seizure income	47,411	-	47,411
Interest earned	1,426	20	1,446
Application fees	-	593	593
Rental income	12,097	-	12,097
Other	3,034	-	3,034
<u>Total revenues</u>	<u>2,648,756</u>	<u>514,182</u>	<u>3,162,938</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services	1,896,348	445,073	2,341,421
Supplies and materials	156,997	20,567	177,564
Repairs and maintenance	78,403	3,809	82,212
Other services and charges	474,451	81,415	555,866
Payments to other governmental entities	344,158	-	344,158
Debt service	11,648	-	11,648
<u>Total expenditures</u>	<u>2,962,005</u>	<u>550,864</u>	<u>3,512,869</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>\$ (313,249)</u>	<u>\$ (36,682)</u>	<u>\$ (349,931)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in/out	<u>8,469</u>	<u>(8,469)</u>	<u>-</u>
<u>Total other financing sources (uses)</u>	<u>8,469</u>	<u>(8,469)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(304,780)</u>	<u>(45,151)</u>	<u>(349,931)</u>
<u>FUND BALANCES, beginning of year</u>	<u>451,310</u>	<u>73,412</u>	<u>524,722</u>
<u>FUND BALANCES, end of year</u>	<u>\$ 146,530</u>	<u>\$ 28,261</u>	<u>\$ 174,791</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Total net change in fund balances for the year ended December 31, 2014, per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (349,931)
Depreciation expense for year ended December 31, 2014	(89,824)
Some revenues reported in the Statement of Activities are not yet available and therefore are not reported as revenue in governmental funds	25,131
Capital lease payments considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances	<u>6,954</u>
Total change in net position for the year ended December 31, 2014, per Statement of Activities	<u>\$ (407,670)</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUND
DECEMBER 31, 2014

<u>ASSETS</u>	
Cash	\$ 3,992
Due from other funds	<u>1,782</u>
<u>Total assets</u>	<u>\$ 5,774</u>
 <u>LIABILITIES</u>	
Due to other funds	\$ 96
Due to others	<u>5,678</u>
<u>Total liabilities</u>	<u>\$ 5,774</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of St. Landry Parish, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parents' obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

A. FINANCIAL REPORTING ENTITY

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (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 exclusion 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 St. Landry Parish government 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 parish government 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 parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
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.

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Government due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

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

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish District Attorney. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The St. Landry Parish District Attorney uses funds to report on its financial position and the results of its operation. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes 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 to comply with the requirements of Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and 30 percent of the bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Fund

The Special Revenue Fund consists of the IV-D Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions, etc. Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the "economic resources" measurement focus as defined in Item b below. In the fund financial statements, the "current financial resources" measurement focus is used:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, including grants, entitlements, and shared revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt, which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Building improvements	40 years
Furniture, fixtures, and office equipment	10-20 years
Law books	30 years
Vehicles	10 years

The St. Landry Parish District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The St. Landry Parish District Attorney has no infrastructure asset expenditures.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETS AND BUDGETARY ACCOUNTING

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund and Special Revenue Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund and the Special Revenue Fund were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

F. CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

G. ACCUMULATED COMPENSATED ABSENCES

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

H. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

I. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The St. Landry Parish District Attorney does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

J. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. EQUITY CLASSIFICATIONS (Continued)

2. **Restricted net position**— Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation .
3. **Unrestricted net position** – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Proprietary fund equity is classified the same as in the government-wide statements.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. **Restricted fund balance** – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. **Committed fund balance** – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. **Assigned fund balance** – This classification reflects the amounts constrained by the District Attorney's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. **Unassigned fund balance** – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the St. Landry Parish District Attorney's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

The St. Landry Parish District Attorney considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District Attorney would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. 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 - CASH AND INVESTMENTS

At December 31, 2014, the carrying amount of the District Attorney's deposits was \$206,117, and the bank balances were \$260,074. The bank balances were collateralized as follows:

Institution	Bank Balances	Amount Insured by FDIC	Amount Collateralized by Securities held at 3rd Party Bank	Amount Not Collateralized or Insured
Demand deposit accounts				
St. Landry Bank	\$ 32,324	\$ 32,324	\$ -	\$ -
Washington State Bank	92,523	92,523	-	-
American Bank	49,099	49,099	-	-
MidSouth National Bank	608	608	-	-
St. Landry Homestead	12,005	12,005	-	-
State Bank	791	791	-	-
Iberia Bank	8,173	8,173	-	-
Time and savings accounts (including NOW accounts)				
St. Landry Homestead	22,171	22,171	-	-
Tri-Parish Bank	42,380	42,380	-	-
Totals	\$ 260,074	\$ 260,074	\$ -	\$ -

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and non-interest bearing).

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2014 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 3,451	\$ -
Eunice City Court	532	-
St. Landry Parish Sheriff	82,443	-
St. Landry Parish Government	24,245	-
Louisiana Commission on Law Enforcement Grant	15,428	-
Department of Public Safety	2,063	-
Office of Youth Development	927	-
Office of Family Support	-	40,033
Office for Addictive Disorders	10,296	-
<u>Totals</u>	<u>139,385</u>	<u>\$ 40,033</u>

NOTE 4 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 2014 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 7,500	\$ 1,686
Special Revenue Funds		
IV-D	-	7,500
Agency Fund	1,782	96
<u>Totals</u>	<u>9,282</u>	<u>\$ 9,282</u>

The amounts due from/to other funds are for short-term loans.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2014, for the St. Landry Parish District Attorney are as follows:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other capital assets:				
Buildings	1,875,065	-	-	1,875,065
Building improvements	124,461	-	-	124,461
Furniture, fixtures and equipment	524,689	-	-	524,689
Law books	9,548	-	-	9,548
Vehicles	156,228	-	-	156,228
<u>Totals at historical cost</u>	<u>2,789,991</u>	<u>-</u>	<u>-</u>	<u>2,789,991</u>
Less accumulated depreciation				
Buildings	490,224	46,877	-	537,101
Building improvements	29,617	6,037	-	35,654
Furniture, fixtures and equipment	351,164	26,607	-	377,771
Law books	5,729	318	-	6,047
Vehicles	109,689	9,985	-	119,674
<u>Total accumulated depreciation</u>	<u>986,423</u>	<u>89,824</u>	<u>-</u>	<u>1,076,247</u>
Governmental Activities				
Capital assets, net	<u>\$ 1,803,568</u>	<u>\$ (89,824)</u>	<u>\$ -</u>	<u>\$ 1,713,744</u>

NOTE 6 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	Balance 1/1/2014	Additions	Payments	Balance 12/31/2014
John R. Young	\$ 6,954	\$ -	\$ (6,954)	\$ -
<u>Totals</u>	<u>\$ 6,954</u>	<u>\$ -</u>	<u>\$ (6,954)</u>	<u>\$ -</u>

John R. Young Lease

The Criminal Expense Fund entered into a capital lease for a 2010 Buick Lucerne with John R. Young Chevy – Buick Inc. on November 9, 2012 for a total cost of \$16,689. The lease is for a term of 24 months and monthly payments are \$695.37.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 7 - PENSION PLAN

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. All other employees of the District Attorney participate, if they qualify, in the St. Landry Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multiple-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling 1-225-343-0171.

Covered employees are required to contribute 8 percent of their salary to the plan. The employer was required to contribute 9.75 percent to the plan for the period of January 2014 to June 2014 and 7 percent for the period of July 2014 to December 2014.

The St. Landry Parish District Attorney's employee contributions for the years ended December 31, 2014, 2013, and 2012 were \$29,659, \$28,625, and \$25,156, respectively.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 2014, 2013, and 2012 were \$31,050, \$35,764, and \$35,907, respectively.

NOTE 8 - LEASE COMMITMENTS

Commitments under operating lease arrangements for office equipment provide for future minimum rental payments as follows:

OPERATING LEASES

2015	\$ 18,541
2016	11,662
2017	3,906
2018	2,627
2019	<u>209</u>
<u>Total</u>	<u>\$ 36,945</u>

Rental expenditures on operating leases incurred for the year ended December 31, 2014 were \$23,731 and \$4,115 for the General Fund and the IV-D Fund, respectively.

NOTE 9 - OTHER AGREEMENTS

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 10 - RESTRICTED NET POSITION

The net position of the Special Revenue Fund is reserved for \$28,261, which are the unexpended IV-D funds on hand.

NOTE 11 - ON-BEHALF PAYMENTS

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Government and the State of Louisiana for salaries. Salaries paid to these employees include \$164,609 from the St. Landry Parish Government and \$76,732 from the State. The St. Landry Parish Government also pays fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$11,994 for retirement and \$1,444 for payroll taxes. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 16, 2015, which is the date the financial statements were available to be issued. As of June 16, 2015, there were no subsequent events noted.

NOTE 13 - FUND BALANCE

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Special Revenue Fund IV-D</u>
Fund Balance:		
Nonspendable:	\$ -	\$ -
Restricted:		
Grants	-	28,261
Committed:	-	-
Assigned:	-	-
Unassigned:	<u>146,530</u>	<u>-</u>
Total Fund Balances	<u>\$ 146,530</u>	<u>\$ 28,261</u>

REQUIRED SUPPLEMENTARY INFORMATION

**ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Commissions on fines and bond forfeitures	\$ 2,125,500	\$ 1,494,491	\$ 1,418,843	\$ (75,648)
Intergovernmental				
Parish Government reimbursements	122,000	137,491	137,491	-
Criminal Court Fund	165,000	198,837	196,837	(2,000)
On-behalf payments				
Parish Government	155,000	124,726	174,944	50,218
State	30,000	30,000	79,835	49,835
Share of Racino income	125,000	97,071	99,317	2,246
Sheriff's and City Court's reimbursements	254,200	225,854	204,881	(20,973)
Federal grants	220,000	245,224	242,640	(2,584)
State grants	65,000	-	30,000	30,000
Miscellaneous				
Drug seizure income	75,000	45,899	47,411	1,512
Interest earned	1,500	930	1,426	496
Rental income	-	11,947	12,097	150
Other	-	-	3,034	3,034
Total revenues	<u>3,338,200</u>	<u>2,612,470</u>	<u>2,648,756</u>	<u>36,286</u>
EXPENDITURES				
Judicial				
Personal and contracted services	1,809,000	1,819,148	1,896,348	(77,200)
Supplies and materials	195,000	212,637	156,997	55,640
Repairs and maintenance	53,500	30,885	78,403	(47,518)
Other services and charges	560,798	575,350	474,451	100,899
Payments to other governmental entities	690,000	393,222	344,158	49,064
Debt service	6,954	11,648	11,648	-
Capital outlay	20,000	1,400	-	1,400
Total expenditures	<u>3,335,252</u>	<u>3,044,290</u>	<u>2,962,005</u>	<u>82,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,948</u>	<u>(431,820)</u>	<u>(313,249)</u>	<u>118,571</u>
OTHER FINANCING SOURCES				
Operating transfers in	-	-	8,469	8,469
Total other financing sources	<u>-</u>	<u>-</u>	<u>8,469</u>	<u>8,469</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,948</u>	<u>\$ (431,820)</u>	<u>(304,780)</u>	<u>\$ 127,040</u>
FUND BALANCE, beginning of year			<u>451,310</u>	
FUND BALANCE, end of year			<u>\$ 146,530</u>	

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 530,000	\$ 512,727	\$ 513,569	\$ 842
Miscellaneous				
Interest earned	100	17	20	3
Application fees	2,800	593	593	-
<u>Total revenues</u>	<u>532,900</u>	<u>513,337</u>	<u>514,182</u>	<u>845</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	460,500	455,441	445,073	10,368
Supplies and materials	15,000	21,421	20,567	854
Repairs and maintenance	6,000	10,298	3,809	6,489
Other services and charges	48,400	82,391	81,415	976
Capital outlay	3,000	-	-	-
<u>Total expenditures</u>	<u>532,900</u>	<u>569,551</u>	<u>550,864</u>	<u>18,687</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>(56,214)</u>	<u>(36,682)</u>	<u>19,532</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	-	-	(8,469)	(8,469)
<u>Total other financing uses</u>	<u>-</u>	<u>-</u>	<u>(8,469)</u>	<u>(8,469)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ (56,214)</u>	<u>(45,151)</u>	<u>\$ 11,063</u>
<u>FUND BALANCE, beginning of year</u>			<u>73,412</u>	
<u>FUND BALANCE, end of year</u>			<u>\$ 28,261</u>	

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

(1) Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

(2) Budgetary Practices

The District Attorney prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

OTHER SUPPLEMENTARY INFORMATION
MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET – GENERAL FUND
DECEMBER 31, 2014

ASSETS

Cash	\$ 136,567
Investments	64,551
Due from other governmental units	114,254
Due from other funds	7,500
Security deposits	502
	<hr/>
<u>Total assets</u>	<u>\$ 323,374</u>

LIABILITIES

Bank overdraft	\$ 94
Accounts payable and accrued expenses	101,864
Due to other funds	1,686
LACE payroll payable	62,064
LACE fuel payable	10,079
LACE Medicare payable	1,057
	<hr/>
<u>Total liabilities</u>	<u>176,844</u>

FUND BALANCE

Unassigned fund balance	146,530
	<hr/>
<u>Total fund balance</u>	<u>146,530</u>
	<hr/>
<u>Total liabilities and fund balance</u>	<u>\$ 323,374</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Commissions on fines and bond forfeitures			
Fines	\$ 49,602	\$ 73,893	\$ 24,291
LACE fines	312,541	252,017	(60,524)
LOC fines	53,407	50,838	(2,569)
Court costs	61,237	231,050	169,813
Suspension affidavit fees	35,610	64,600	28,990
NSF fees	27,061	30,201	3,140
Probation fees	858,690	608,632	(250,058)
Surety bond fees	57,044	59,222	2,178
Department of Public Safety fees	34,163	33,850	(313)
Bond forfeiture fees	-	5,200	5,200
Criminal bond fees	4,236	8,290	4,054
Expungement Fees	900	1,050	150
Intergovernmental			
Parish Government reimbursements	137,491	137,491	-
Criminal Court Fund	198,837	196,837	(2,000)
On-behalf payments			
Parish Government	124,726	174,944	50,218
State	30,000	79,835	49,835
Share of Racino income	97,071	99,317	2,246
Sheriff's and City Court's reimbursements	225,854	204,881	(20,973)
Federal grants	245,224	242,640	(2,584)
State grants	-	30,000	30,000
Miscellaneous			
Drug seizure income	45,899	47,411	1,512
Interest earned	930	1,426	496
Rental income	11,947	12,097	150
Other	-	3,034	3,034
<u>Total revenues</u>	<u>2,612,470</u>	<u>2,648,756</u>	<u>36,286</u>
EXPENDITURES			
Judicial			
Personal and contracted services			
Salaries	964,263	1,057,417	(93,154)
Fringe benefits	516,671	475,398	41,273
Contracted services	338,214	363,533	(25,319)

Continued on next page.

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES (Continued)			
Supplies and materials	\$ 212,637	\$ 156,997	\$ 55,640
Repairs and maintenance	30,885	78,403	(47,518)
Other services and charges			
Insurance	-	42,441	(42,441)
Bailiff expenses	6,000	15,694	(9,694)
Telephone	68,184	69,783	(1,599)
Computer expenses	11,572	42,697	(31,125)
Dues and subscriptions	38,329	45,391	(7,062)
Auto expenses	56,015	28,650	27,365
Criminal filing	-	1,120	(1,120)
Conventions and seminars	52,761	30,243	22,518
Travel expenses	9,033	9,562	(529)
Uniforms	1,202	158	1,044
Meals	17,848	17,154	694
Grand Jury meals	11,148	10,580	568
Professional expense	39,856	29,236	10,620
Rentals	23,966	20,753	3,213
Utilities	68,556	69,248	(692)
Surety Bond	-	2,751	(2,751)
Other	170,880	38,990	131,890
Payments to other governmental entities			
Drug forfeitures	40,000	41,755	(1,755)
Bond forfeitures	90,585	200	90,385
LACE payroll and fuel	262,637	302,203	(39,566)
Debt service	11,648	11,648	-
Capital outlay	1,400	-	1,400
<u>Total expenditures</u>	<u>3,044,290</u>	<u>2,962,005</u>	<u>82,285</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>			
<u>(UNDER) EXPENDITURES</u>	<u>(431,820)</u>	<u>(313,249)</u>	<u>118,571</u>
OTHER FINANCING SOURCES			
Operating transfers in	-	8,469	8,469
<u>Total other financing sources</u>	<u>-</u>	<u>8,469</u>	<u>8,469</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ (431,820)</u>	<u>(304,780)</u>	<u>\$ 127,040</u>
<u>FUND BALANCE</u> , beginning of year		<u>451,310</u>	
<u>FUND BALANCE</u> , end of year		<u>\$ 146,530</u>	

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

SPECIAL REVENUE FUND

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
SPECIAL REVENUE FUND
IV-D FUND
DECEMBER 31, 2014

ASSETS

Cash	\$ 1,101
Due from other governmental units	<u>40,033</u>
<u>Total assets</u>	<u>\$ 41,134</u>

LIABILITIES

Accounts payable and accrued expenses	\$ 5,373
Due to other funds	<u>7,500</u>
<u>Total liabilities</u>	<u>12,873</u>

FUND BALANCE

Restricted for grant	<u>28,261</u>
<u>Total fund balance</u>	<u>28,261</u>
<u>Total liabilities and fund balance</u>	<u>\$ 41,134</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Intergovernmental			
Federal grants	\$ 512,727	\$ 513,569	\$ 842
Miscellaneous			
Interest earned	17	20	3
Application fees	593	593	-
<u>Total revenues</u>	<u>513,337</u>	<u>514,182</u>	<u>845</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services			
Salaries	361,244	359,917	1,327
Fringe benefits	94,197	83,128	11,069
Contracted services	-	2,028	(2,028)
Supplies and materials	21,421	20,567	854
Repairs and maintenance	10,298	3,809	6,489
Other services and charges			
Auto expenses	8,628	10,108	(1,480)
Professional fees	12,519	10,944	1,575
Rentals	4,589	4,115	474
Telephone	2,401	3,577	(1,176)
Building rent	10,147	18,430	(8,283)
Other	44,107	34,241	9,866
<u>Total expenditures</u>	<u>569,551</u>	<u>550,864</u>	<u>18,687</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>			
<u>(UNDER) EXPENDITURES</u>	<u>(56,214)</u>	<u>(36,682)</u>	<u>19,532</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	-	(8,469)	(8,469)
<u>Total other financing uses</u>	<u>-</u>	<u>(8,469)</u>	<u>(8,469)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ (56,214)</u>	<u>(45,151)</u>	<u>\$ 11,063</u>
<u>FUND BALANCE</u> , beginning of year		<u>73,412</u>	
<u>FUND BALANCE</u> , end of year		<u>\$ 28,261</u>	

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

RELATED REPORTS

VIGE, TUJAGUE & NOEL
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
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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

Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, 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, each major fund, and the aggregate remaining fund information of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2014, and the related notes to the financial statements; which collectively comprise the St. Landry Parish District Attorney's basic financial statements, and have issued our report thereon dated June 16, 2015.

Internal Control over Financial Reporting

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

Vige, Tujague & Noël

Vige, Tujague & Noël
Eunice, Louisiana
June 16, 2015

VIGE, TUJAGUE & NOEL
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Honorable Earl Taylor
St. Landry Parish District Attorney
Opelousas, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the St. Landry Parish District Attorney's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the St. Landry Parish District Attorney's major federal programs for the year ended December 31, 2014. St. Landry Parish District Attorney's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the St. Landry Parish District Attorney's compliance.

Opinion on Each Major Federal Program

In our opinion, the St. Landry Parish District Attorney, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control over Compliance

Management of the St. Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the St. Landry Parish District Attorney's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on

the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Parish District Attorney's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Vige, Tujague & Noel

Vige, Tujague & Noel
Eunice, Louisiana
June 16, 2015

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURE
<u>INDIRECT ASSISTANCE</u>			
United States Department of Health and Human Services:			
Passed through Louisiana Department of Social Services			
Child Support Enforcement (Title IV-D)	93.563	360-10013	\$ 513,569
Passed through Louisiana Department of Health and Hospitals			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	724141 and 730973	82,164
United States Department of Justice:			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Differentiated Case Management	16.738	B12-4-001	10,828
Violence Against Women Formula Grant			
Matching Contribution - \$12,981	16.588	M12-4-002 and 2013-WF-02-1771	38,947
Juvenile Accountability Block Grant			
Matching Contribution - \$1,301	16.523	2012-JB-01-1604	11,713
Crime Victim Assistance			
Matching Contribution - \$7,614	16.575	C12-4-001 and 2013-VA-04-1611	28,202
Crime Victim Assistance			
Matching Contribution - \$7,468	16.575	C11-8-003 and 2012-VA-04-1789	28,213
Crime Victim Assistance			
Matching Contribution - \$10,643	16.575	C11-8-004 and 2012-VA-04-1799	42,573
<u>Total</u>			<u>\$ 756,209</u>

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2014

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St. Landry Parish District Attorney. The reporting entity is defined in Note 1 to the financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the financial statements.

NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the financial statements as revenues. Also, only the expenditures which were later reimbursed are recorded in the financial statements as expenses. Federal financial assistance revenue is reported in the St. Landry Parish District Attorney's financial statements as follows:

	<u>Intergovernmental Revenues</u>
 <u>General Fund</u>	
Federal grants -	
Domestic Violence Prosecution	\$ 38,947
Informal Adjustment	11,713
Victim's Outreach	28,202
Victim's Assistance	42,573
Differentiated Case Management	10,828
Elderly Victims of Crime	28,213
Access to Success	82,164
<u>Total General Fund</u>	<u>\$ 242,640</u>
 <u>Special Revenue Fund</u>	
Federal grants -	
Child Support Enforcement DHH reimbursement	\$ 513,569
<u>Total Special Revenue Fund</u>	<u>\$ 513,569</u>

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

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No material weaknesses relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
4. No instances of noncompliance material to the financial statements of the St. Landry Parish District Attorney were disclosed during the audit.
5. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
6. The auditor's report on compliance for the major federal award program for the St. Landry Parish District Attorney expresses an unmodified opinion.
7. There were no audit findings relative to the major federal award program for the St. Landry Parish District Attorney.
8. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
9. The program tested as a major program was the Child Support Enforcement (Title IV-D) – CFDA #93.563.
10. The threshold for distinguishing Types A and B programs was \$300,000.
11. The St. Landry Parish District Attorney was determined to be a low-risk auditee.
12. No separate management letter was issued.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2014

I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

II. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2014

Agency Head Name: Earl Taylor, District Attorney
Service Period: 12 Months

<u>Purpose</u>	<u>Amount</u>
Salary- St. Landry Parish D.A.'s Office	\$80,653.92
Salary- St. Landry Parish Government	46,586.16
Salary- State of Louisiana	49,920.00
Insurance- Health	16,500.36
Insurance- Life	5,279.00
Insurance- Disability	1,284.12
Insurance- Other	1,801.30
Benefits – retirement	14,837.15
Bar dues	485.00
Cellphone/Ipad/Data	2,130.00