

**DISTRICT ATTORNEY OF THE
TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

Annual Financial Statements

December 31, 2014



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Independent Accountant's Review Report

Honorable Charles Ballay
District Attorney of the Twenty-Fifth Judicial District
Plaquemines Parish, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney), a component unit of Plaquemines Parish government, as of and for the year ended December 31, 2014, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the District Attorney. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the District Attorney is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 15, 2015, on the results of our agreed-upon procedures.

NEW ORLEANS HOUSTON BATON ROUGE COVINGTON

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The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. The McGladrey Alliance member firms maintain their name, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 31 through 32, respectively, are presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The schedule of compensation, benefits, and other payments to agency head, as required by Louisiana Revised Statute (LRS) 24:513 A(3), on page 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has not been subjected to the inquiry or analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, we do not express an opinion or provide any assurance on such supplementary information.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
June 15, 2015

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

As management of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana (the District Attorney), we present this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2014. This Management's Discussion and Analysis (MD&A) is designed to provide an objective and easy comprehensive analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide a broad overview of the District Attorney's finances. It is also intended to provide readers with an analysis of the District Attorney's fiscal policies that have been adopted. This section is specifically designed to focus on significant financial issues, provide a broad view of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. All sections of this report should be read and evaluated including the footnotes and the other Required Supplementary Information (RSI) that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to present an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

1. Government-Wide Financial Statements

Government-Wide financial statements are designed by Governmental Accounting Standards Board (GASB) Statement No. 34, as amended by GASB Statement No. 63, to change the way in which government financial statements are presented. For the first time, concise entity-wide Statement of Net Position and Statement of Activities are provided to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

The Statement of Net Position provides information on all of the District Attorney's assets and liabilities using the modified accrual basis of accounting, which is similar to accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position. Increases or decreases in net position over time could become a useful indicator of whether the financial position of the District Attorney is improving or weakening.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

The Statement of Activities depicts the change in the District Attorney's net position during the most recent year. Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

Governmental Activities

The governmental activities of the District Attorney include the general government, commissions on fines and forfeitures, court costs, and federal and state grant funds.

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney are considered governmental funds.

Governmental funds are used to account for the District Attorney's services and are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds, and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information assists in determining whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This method provides a better understanding of the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. These reconciliations are located on pages 13 and 15.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Management's Discussion and Analysis
For the Year Ended December 31, 2014

3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is necessary for a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 16 through 29 of this report.

4. Required Supplementary Information

In addition to the basic financial statements and associated notes, this report presents certain required supplementary information. This information can be found beginning on page 31 of this report.

Budgetary Comparison Schedules - The District Attorney adopts a budget for its General Fund and Worthless Checks Collection Fee Fund each fiscal year. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with these budgets.

Financial Highlights

Our financial statements provide these insights into the results of this year's operations:

- The District Attorney's program revenues decreased from \$313,372 for 2013 to \$292,861 for 2014, which is primarily due to a decrease in diversionary program fees.

The Statement of Net Position and the Statement of Activities report only one type of activity: governmental activities. All of the basic governmental services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis on the next page focuses on the net position of the governmental-type activities.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Management's Discussion and Analysis
For the Year Ended December 31, 2014

Financial Analysis as a Whole

Condensed Statement of Net Position

	2014	2013	Dollar Change	Percent Change
Current and Other Assets	\$ 1,905,890	\$ 1,926,900	\$ (21,010)	-1.09%
Capital Assets, Net of Accumulated Depreciation	73,415	92,021	(18,606)	-20.22%
Total Assets	1,979,305	2,018,921	(39,616)	-1.96%
Current Liabilities	2,567	2,851	(284)	-9.96%
Total Net Position	\$ 1,976,738	\$ 2,016,070	\$ (39,332)	-1.95%

The District Attorney's net position decreased by \$39,332, as a result of current year operations.

The District Attorney's investment in current assets, which includes cash, certificates of deposit, receivables, and other assets, was \$1,905,890 at December 31, 2014. The District Attorney's investment in capital assets (e.g. equipment, furniture, etc.) was 3.71% of its net position. There was no related debt used to acquire the assets. The District Attorney uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

The District Attorney had \$2,567 in outstanding accounts payable at December 31, 2014. The remaining balance of unrestricted net position of \$1,903,323 (total assets less liabilities) may be used to defray the District Attorney's ongoing obligations to citizens and creditors.

At the end of the 2014 fiscal year, the District Attorney reported positive balances in net position. The same is true for the prior fiscal year.

The revenues for the year from governmental activities were \$293,656 (\$292,861 in program revenues and \$795 in general revenues). Overall, the revenues in 2014 decreased by \$20,612 as compared to the revenues of \$314,268 in 2013. This decrease is due to a decrease in diversionary program fees. The interest earned during 2014 was \$795, and is a decrease of \$101 from the previous year's interest earned of \$896. The District Attorney's expenditures for governmental functions were \$332,988 for the year, which was a decrease of \$13,463 as compared to 2013. The decrease in expenditures is mainly due to the decrease in depreciation expense relating to a large amount of assets becoming fully depreciated during 2014.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis
For the Year Ended December 31, 2014**

Financial Analysis of the Governmental Funds

As of the end of the 2014 fiscal year, the District Attorney's General Fund and the Worthless Checks Collection Fee Fund reported ending fund balances of \$1,720,048 and \$183,275, respectively.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions.

Capital Assets and Debt Administration

Capital Assets - The District Attorney's investment in capital assets for its governmental activities as of December 31, 2014, amounted to \$73,415 (net of accumulated depreciation). This includes equipment and furniture. Capital asset additions during the current fiscal year totaled \$13,120. Depreciation expense of \$31,726 was recorded for the year. More detailed information about the capital assets is presented in the notes to the financial statements.

Debt - At the end of the fiscal year, the District Attorney had no debt outstanding.

Budgetary Highlights

In the General Fund, actual revenues were less than budget by \$6,942 and expenditures were more than budget by \$460. In the Worthless Checks Collection Fee Fund, actual revenues exceeded budget by \$10.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the District Attorney's budget for the 2015 fiscal year:

Expenditures for 2015 should remain level.

There is no surplus or deficit budgeted for the fiscal year ending December 31, 2015.

Contacting the Office's Financial Management

This financial report is designed to provide a general overview of the District Attorney's finances, comply with finance-related laws and regulations, and demonstrate the District Attorney's commitment to public accountability. If you have any questions about this report or would like to request additional financial information, contact the office of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana, 102 Avenue G, Belle Chasse, Louisiana 70037.

**BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Statement of Net Position
December 31, 2014

	Governmental Activities
Assets	
Cash	\$ 1,449,641
Investments - Certificates of Deposits	409,151
Receivables	36,647
Other Assets	10,451
Capital Assets, Net of Accumulated Depreciation	<u>73,415</u>
Total Assets	<u>1,979,305</u>
Liabilities	
Accounts Payable	<u>2,567</u>
Total Liabilities	<u>2,567</u>
Net Position	
Net Investment in Capital Assets	73,415
Unrestricted	<u>1,903,323</u>
Total Net Position	<u><u>\$ 1,976,738</u></u>

See accompanying notes and independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
 Plaquemines Parish, Louisiana
 Statement of Activities
 For the Year Ended December 31, 2014

Functions/Programs	Expenses	<u>Program Revenues</u> Charges for Services	Net (Expense) Revenue and Change in Net Position
Governmental Activities			
General Government	\$ 330,852	\$ 292,861	\$ (37,991)
Project L.E.A.D.	2,136	-	(2,136)
Total	<u>\$ 332,988</u>	<u>\$ 292,861</u>	<u>(40,127)</u>
General Revenues			
Interest Income			<u>795</u>
Total General Revenues			<u>795</u>
Change in Net Position			(39,332)
Net Position, Beginning of Year			<u>2,016,070</u>
Net Position, End of Year			<u>\$ 1,976,738</u>

See accompanying notes and independent accountant's review report.

**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
 Plaquemines Parish, Louisiana
 Balance Sheet
 Governmental Funds
 December 31, 2014

	General Fund	Worthless Checks Collection Fee - Special Revenue Fund	Total Governmental Funds
Assets			
Cash	\$ 1,384,082	\$ 65,559	\$ 1,449,641
Investments - Certificates of Deposit	291,451	117,700	409,151
Receivables	36,647	-	36,647
Other Assets	10,435	16	10,451
Total Assets	\$ 1,722,615	\$ 183,275	\$ 1,905,890
Liabilities			
Accounts Payable	\$ 2,567	\$ -	\$ 2,567
Total Liabilities	2,567	-	2,567
Fund Balances			
Restricted	-	183,275	183,275
Unassigned	1,720,048	-	1,720,048
Total Fund Balances	1,720,048	183,275	1,903,323
Total Liabilities and Fund Balances	\$ 1,722,615	\$ 183,275	\$ 1,905,890

See accompanying notes and independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2014

Fund Balances - Total Governmental Funds	\$ 1,903,323
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>73,415</u>
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Net Position of Governmental Activities	<u><u>\$ 1,976,738</u></u>
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DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balances
December 31, 2014

	General Fund	Worthless Checks Collection Fee - Special Revenue Fund	Total Governmental Funds
Revenues			
Program Revenues			
Fees from Court Costs	\$ 60,580	\$ -	\$ 60,580
Fees on Fines and Forfeitures	146,406	-	146,406
Diversionary Program Revenues	36,705	-	36,705
Incentives for Child Support Collections	40,787	-	40,787
Fees for Worthless Check Collections	-	8,383	8,383
Other Revenues			
Interest Income	705	90	795
Total Revenues	285,183	8,473	293,656
Expenditures			
General Government - Judicial			
Salaries and Benefits	152,395	-	152,395
Commissions	62,597	-	62,597
Professional Fees	18,824	-	18,824
Office Supplies and Expenses	18,311	-	18,311
Retirement Contributions	18,086	-	18,086
Dues	5,010	-	5,010
Seminars, Meetings, and Travel	4,658	-	4,658
Payroll Taxes	2,193	-	2,193
Miscellaneous	1,440	-	1,440
Public Relations	1,008	-	1,008
LACE	14,604	-	14,604
Project L.E.A.D.	2,136	-	2,136
Capital Outlay	13,120	-	13,120
Total Expenditures	314,382	-	314,382
Excess of Revenues Over Expenditures	(29,199)	8,473	(20,726)
Net Change in Fund Balances	(29,199)	8,473	(20,726)
Fund Balances, Beginning of Year	1,749,247	174,802	1,924,049
Fund Balances, End of Year	\$ 1,720,048	\$ 183,275	\$ 1,903,323

See accompanying notes and independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2014

Net Change in Fund Balances - Total Governmental Funds	\$ (20,726)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

(18,606)

Change in Net Position of Governmental Activities

\$ (39,332)

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Introduction

As provided by Louisiana Revised Statute 16:1, the District Attorney has charge of every criminal prosecution by the State in his District and is the representative of the State before the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana (the Parish).

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying basic financial statements of the District Attorney of the Twenty-Fifth Judicial District (the 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 standards.

Reporting Entity

The District Attorney of the Twenty-Fifth Judicial District was created by Article V of the Louisiana Constitution of 1974 and title 16 of the Revised Statutes. The state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is independent from the District Court System; therefore, it reports as an independent financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney of the Twenty-Fifth Judicial District.

For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity* (GASB 14), as amended, is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

See independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

Since the District Attorney is fiscally dependent on the Plaquemines Parish Council, the District Attorney was determined to be a component unit of the Plaquemines Parish Council, the financial reporting entity. The accompanying financial statements present only information on the funds maintained by the District Attorney and do not present information on the Plaquemines Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

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

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be remitted to the District Attorney to defray the necessary expenditures of his office. This fund also includes administrative fees collected within the District Attorney's diversionary program and administrative fees assessed for littering. Additionally, the General Fund of the District Attorney consists of the following:

- \$10 Court Cost - Act 293 - These fees are collected in compliance with Louisiana Revised Statute 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Governmental Funds (Continued)

- \$10 Court Cost - Act 1443 - These fees are collected in compliance with Louisiana Revised Statute 16:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Commercial Bond Forfeitures - These fees are collected in compliance with Louisiana Revised Statute 15:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Criminal Bail Bond Fees - These fees are collected in compliance with Louisiana Revised Statute 22:1065.1, which provide that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two hundred dollars for each ten thousand dollars worth of liability underwritten by the commercial surety. Of these fees, the District Attorney's Office shall receive twenty-five percent, which is to be used for operating expenses.
- \$7 Criminal Bond Fees - These fees are collected in compliance with Louisiana Revised Statute 15:851, which provide that a fee of fifteen dollars shall be collected by the sheriff's office from every person seeking release by means of a criminal bond, or from their designated representative. Of the total fee, seven dollars shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Special Asset Forfeitures - These fees are collected in compliance with Louisiana Revised Statute 40:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's Office shall receive twenty percent after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty percent shall be paid into the fund to be used for public purposes, including, but not limited to, use for prosecution, rewards, support, and continuing legal education.

See independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Governmental Funds (Continued)

- Title IV-D Program - This income consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the program is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "Incentives for Child Support Collections" in the accompanying financial statements.

Special Revenue Fund - This fund is used to account for fees, fines, and costs collected for a specified purpose or grant amounts received to be used for specific purposes that deal with the prosecution. The special revenue fund of the District Attorney consists of the following:

- Worthless Checks Collection Fee Fund (Hot Checks) - This fund was established in compliance with Louisiana Revised Statute 16:15, which provide that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Measurement Focus / Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included in the statement of net position, and the statement of activities presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. The effect of interfund transactions has been removed from these columns.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus / Basis of Accounting (Continued)

The governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

Budgets

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

1. An office accountant prepares a proposed budget and submits the budget to the District Attorney for approval.
2. The District Attorney approves the budget and submits it for public inspection no later than 15 days prior to the beginning of the fiscal year.
3. The budget is adopted in an open meeting at least 10 days after public notice and prior to the beginning of the fiscal year.
4. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

Cash and Cash Equivalents

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Investments

Investments are limited by Louisiana Revised Statute 33:2955 and the District Attorney's investment policy. All time deposits are considered investments regardless of maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the District Attorney's accounting system.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Furniture and Equipment	5 Years
Kitchen Equipment	12 Years
Computer Equipment	5 Years
Radio, Communication Equipment	10 Years
Special Equipment (e.g. Radar)	10 Years
Software	5 Years

Compensated Absences

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

At December 31, 2014, the District Attorney had no accumulated and vested employee leave benefits required to be reported.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Equity Classifications

Government-wide net position is divided into three components:

- a. *Net Investment in Capital Assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. *Restricted* - This component of net position consists of assets that have constraints imposed by law or through constitutional provisions or enabling legislation.
- c. *Unrestricted* - All other net position is reported in this category.

In the governmental fund financial statements, fund balances are classified as follows:

1. *Restricted Fund Balance* - Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors, creditors, or citizens.
2. *Unassigned Fund Balance* - All amounts not included in other spendable classifications.

When both restricted and unassigned resources are available for use, it is the District Attorney's policy to use restricted resources first, then unassigned resources as they are needed.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

Estimates

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

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

New Accounting and Reporting Pronouncements

The GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, in June 2012. The objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. The provisions of this Statement are effective for periods beginning after June 15, 2014. The District Attorney is working with the Louisiana District Attorneys' Retirement System and the Parochial Employees' Retirement System of Louisiana and plans on implementing GASB Statement No. 68 in the year ending December 31, 2015.

Note 2. Cash and Investments

At December 31, 2014, the District Attorney had cash (book balances) totaling \$1,449,641, which are in demand deposit or interest-bearing demand deposit accounts. Investments consisted of \$409,151 of certificates of deposit as of December 31, 2014.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be recovered. As of December 31, 2014, \$1,396,017 of the District Attorney's bank balance of \$1,869,017 was exposed to custodial credit risk. However, these deposits are secured from risk by federal deposit insurance and the pledge of securities owned by the fiscal agent bank. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the District Attorney and the fiscal agent bank

Under state law, 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 bank. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3. Capital Assets

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

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Furniture and Equipment	\$ 392,627	\$ 13,120	\$ -	\$ 405,747
Less: Accumulated Depreciation	300,606	31,726	-	332,332
Capital Assets, Net	\$ 92,021	\$ (18,606)	\$ -	\$ 73,415

See independent accountant's review report.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

Notes to Financial Statements

Note 4. Intergovernmental Agreement

The Plaquemines Parish Government and the District Attorney's Office have an intergovernmental agreement to which all vehicles purchased by the District Attorney's Office are to be treated as a donation or intergovernmental transfer to the Plaquemines Parish Government.

The Plaquemines Parish Government has provided vehicles to the Plaquemines Parish District Attorney's Office for the past thirty years in recognition of its obligation to provide reasonable expenses for the District Attorney's Office.

Due to increasing demands on local government for services over the past several years, the District Attorney's Office used discretionary funding for the purchase of vehicles for use by the District Attorney's Office. These purchases were made by the Plaquemines Parish Government on behalf of the District Attorney's Office, and were made with the express understanding that the Plaquemines Parish Government would take title in its name, insure, and maintain said vehicles, and assign the vehicles to the District Attorney's Office for its exclusive use. Upon normal rotation out of the District Attorney's Office, due to condition and mileage, the vehicle is delivered back to the Plaquemines Parish Government to use or dispose of as it sees fit. For inventory purposes, the vehicles are owned by the Plaquemines Parish Government. As such, depreciation, if any, for said vehicles is recorded by the Plaquemines Parish Government.

If the purchase of any vehicle is made with the District Attorney's funds, this will be considered a donation or intergovernmental transfer to the Plaquemines Parish Government.

Note 5. Pension Plans

A. Louisiana District Attorneys' Retirement System

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (the System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans (Continued)

A. Louisiana District Attorneys' Retirement System (Continued)

Assistant District Attorneys who earn, as a minimum, the amount paid by the State for Assistant District Attorneys and are under the age of 60 at the time of original employment, are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age, may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's average final compensation multiplied by years of membership service. The calculation of average salary restricts increases in non-state compensation to 110% for each of the final five years utilized. Fees earned in connection with official duties are not included in average final compensation. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute. Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

Should a member become disabled and not able to work after having acquired 10 years of service in the System, the member may be eligible for disability retirement benefits of 3.5% times the years of actual service times the best five year average salary with a minimum of 15 years, or actual service plus the number of years to age 60, whichever is less.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans (Continued)

A. Louisiana District Attorneys' Retirement System (Continued)

Any member who has at least 10 years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after a medical examination, shall certify that the member is mentally or physically incapacitated for the further performance of duty; that such incapacity is likely to be permanent; and that the member should be retired. Upon application for disability retirement, the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability.

Upon the death of any active contributing member with less than 5 years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary, if any, or to the member's estate.

Upon the death of any active contributing member with 5 or more years of creditable service, or any member with 23 years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefit varies according to each member's family situation.

This retirement system is funded by employee contributions and a percentage of taxes and revenue sharing funds, and, if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources; salary paid by the State of Louisiana; salary paid by the Parish; or any other governing body of a parish or political subdivision of the State of Louisiana, etc. At the present time, this percentage is 8%.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System.

That report may be obtained by writing the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling (225) 267-4824.

Contribution requirements for the year are as follows:

	Member	Employer	Total
Contribution Rate:			
January 1 - June 30	8%	9.75%	
July 1 - December 31	8%	7.00%	
Contribution Requirement	\$ 4,769	\$ 4,993	\$ 9,762

See independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans (Continued)

A. Louisiana District Attorneys' Retirement System (Continued)

The District Attorney's contributions to the System for the years ended December 31, 2014, 2013, and 2012 were \$4,993, \$5,962, and \$5,740, respectively.

B. Parochial Employees' Retirement System of Louisiana

In addition, substantially all other employees of the District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (the Parochial System), a cost-sharing, multiple employer defined benefit pension plan administered by a separate board of trustees. The Parochial System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All plan participants of the District Attorney are members of Plan A.

Plan Description

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the Parochial System, except for the District Attorney and assistant District Attorneys who are covered by their own retirement plan. Under Plan A, employees who retire at or after age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their average final salary for each year of creditable service.

However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of average final salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of average final salary for each year of service credited after the revision date. Average final salary is the employee's average salary over the 60 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The Parochial System also provides death and disability benefits. Benefits are established or amended by state statute.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans (Continued)

B. Parochial Employees' Retirement System of Louisiana (Continued)

Plan Description (Continued)

The Parochial System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Parochial System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary, and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 16.00 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the Parochial System under Plan A for the years ended December 31, 2014, 2013, and 2012 were \$13,110, \$12,433, and \$11,375, respectively.

Note 6. Cooperative Endeavor Agreement

The District Attorney of the Twenty-Fifth Judicial District loaned the Plaquemines Parish Courthouse District (the District) \$95,000 on April 12, 2000. These funds are to be used as local matching funds for the Plaquemines Parish Courthouse Project (the Project). The Plaquemines Parish Courthouse District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unspent funds to the District Attorney's Office. It is further acknowledged and agreed that upon receipt of permanent financing for the Project, all funds advanced under this agreement should be returned to the District Attorney's Office. As of April 12, 2002, the Cooperative Endeavor Agreement with the Plaquemines Parish Courthouse District was extended for an additional two years. During 2004, the Cooperative Endeavor Agreement expired, but was renewed on a month-to-month basis.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 6. Cooperative Endeavor Agreement (Continued)

The Plaquemines Parish Courthouse District is in the process of determining if a new courthouse should be built. Once a decision is made, the District will either reimburse the remaining funds back to the District Attorney of the Twenty-Fifth Judicial District or use the funds to build a new courthouse. As of December 31, 2014, the District Attorney of the Twenty-Fifth Judicial District had decreased the receivable to the estimated recovery from the Plaquemines Parish Courthouse to \$19,806.

Note 7. Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of criminal court, the parish governing authority, or paid directly by the State.

The accompanying financial statements do not include certain expenditures of the District Attorney which are paid out of the funds of the Plaquemines Parish Government. These expenditures include salaries, insurance, telephone, utilities, and other operating expenditures of the District Attorney.

Note 8. Federal Grant Income and Expenditures of the District Attorney Not Included in the Financial Statements

Certain federal grants under the oversight of the District Attorney of the Twenty-Fifth Judicial District are accounted for on the financial statements of the Plaquemines Parish Government. The following grant payments were received during the year ended December 31, 2014:

Project ID	Start Date	Amount
DIST25	01/01/2014 - 12/31/2014	\$ 30,000
M12-7-004	10/01/2013 - 02/28/2014	\$ 5,600
1873 1A 1298	03/01/2014 - 09/30/2014	\$ 9,028

REQUIRED SUPPLEMENTARY INFORMATION

See independent accountant's review report.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
General Fund
For the Year Ended December 31, 2014

	Budgetary Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Program Revenues				
Fees from Court Costs	\$ 86,800	\$ 60,080	\$ 60,580	\$ 500
Fees on Fines and Forfeitures	166,620	153,634	146,406	(7,228)
Diversionary Program Revenues	60,000	36,905	36,705	(200)
Incentives for Child Support Collections	41,000	40,787	40,787	-
Other Revenues				
Interest Income	755	719	705	(14)
Total Revenues	355,175	292,125	285,183	(6,942)
Expenditures				
General Government - Judicial				
Salaries and Benefits	155,497	152,395	152,395	-
Professional Fees	23,000	18,824	62,597	(43,773)
Retirement Contributions	19,000	19,042	18,824	218
Commissions	18,356	58,652	18,311	40,341
Office Supplies and Expenses	14,400	17,935	18,086	(151)
Seminars, Meetings, and Travel	10,000	4,644	5,010	(366)
Dues	4,000	4,980	4,658	322
Public Relations	3,700	1,009	2,193	(1,184)
Payroll Taxes	2,407	2,193	1,440	753
Miscellaneous	470	2,592	1,008	1,584
LACE	35,000	16,400	14,604	1,796
Project L.E.A.D.	2,200	2,136	2,136	-
Capital Outlay	4,000	13,120	13,120	-
Total Expenditures	292,030	313,922	314,382	(460)
Excess (Deficiency) of Expenditures Over Revenues	63,145	(21,797)	(29,199)	(7,402)
Net Change in Fund Balance	\$ 63,145	\$ (21,797)	(29,199)	\$ (7,402)
Fund Balance, Beginning of Year			1,749,247	
Fund Balance, End of Year			\$ 1,720,048	

See independent accountant's review report.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
 Plaquemines Parish, Louisiana
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Worthless Checks Collection Fee Fund
 For the Year Ended December 31, 2014**

	Budgetary Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Program Revenues				
Fees for Worthless Checks Collection	\$ 7,300	\$ 8,390	\$ 8,383	\$ (7)
Other Revenues				
Interest Income	63	73	90	17
Total Revenues	<u>7,363</u>	<u>8,463</u>	<u>8,473</u>	<u>10</u>
Net Change in Fund Balance	<u>\$ 7,363</u>	<u>\$ 8,463</u>	<u>8,473</u>	<u>\$ 10</u>
Fund Balance, Beginning of Year			<u>174,802</u>	
Fund Balance, End of Year			<u>\$ 183,275</u>	

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended December 31, 2014

Agency Head

Honorable Charles Ballay, District Attorney of the Twenty-Fifth Judicial Court

Purpose	Amount Paid by the DA's Office (Reviewed)	Amount Paid by Other Governments (Unreviewed)	Total
Salary	\$37,200	\$103,500	\$140,700
Benefits - Insurance	\$0	\$9,166	\$9,166
Benefits - Retirement	\$3,116	\$8,668	\$11,784
Benefits - Long-Term Disability	\$1,086	\$0	\$1,086
Car Allowance	\$0	\$0	\$0
Vehicle Provided by Government	\$0	\$453	\$453
Per Diem	\$0	\$0	\$0
Reimbursements	\$433	\$0	\$433
Travel	\$41	\$0	\$41
Registration Fees	\$145	\$345	\$490
Conference Travel	\$846	\$761	\$1,607
Continuing Professional Education Fees	\$0	\$0	\$0
Housing	\$0	\$0	\$0
Unvouchered Expenses	\$0	\$0	\$0
Special Meals	\$453	\$0	\$453
Dues	\$465	\$0	\$465

See independent accountant's review report.

OTHER REPORTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Charles Ballay
District Attorney of the Twenty-Fifth Judicial District
Plaquemines Parish, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney's compliance with certain laws and regulations during the year ended December 31, 2014, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the District Attorney is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and no expenditures were made to public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There was one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 18, 2013, which indicated that the budget had been adopted by the District Attorney. We traced the amendment of the budget to the minutes of a meeting held on December 15, 2014, which indicated that the budget had been amended by the District Attorney.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:
 - a. Trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. Determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

- c. Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the District Attorney.

Meetings

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

The District Attorney is required to notify the public when meetings are held and post notice of each meeting and the accompanying agenda. We viewed copies of the public notices published in *The Plaquemines Gazette*.

Debt

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

A reading of the minutes of the District Attorney for the year and an inspection of the payroll records for the year noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

None

* * * * *

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management of the District Attorney of the Twenty-Fifth Judicial District, and the Legislative Auditor of the State of Louisiana, and it is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
June 15, 2015

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

_____ (Date Transmitted)

LaPorte CPAs and Business Advisors
5100 Village Walk, Suite 300
Covington, LA 70433

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 01, 2014.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []

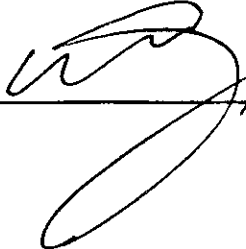
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

 Charles S. Polley, District Attorney Dec 5, 2014 Date