

***DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA***

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2014***

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
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DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Our discussion and analysis of District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2014. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

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

- Net Position of the governmental activities increased by \$262,361 or approximately 15.7 percent.
- During the year, the District Attorney had expenses of \$2,544,301 that were \$262,361 less than the \$2,803,826 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balance of \$1,849,639. Fund balance for governmental activities increased by \$305,485 from the prior year's balance of \$1,544,154.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Position and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

The GWFS are designed to be similar to those of private sector businesses in that all governmental activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

with capital assets and long-term obligations. The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services.

The governmental activities reflect the basic services that the District Attorney's office provides - judicial. These services are financed primarily with fines and fees collected and grants from other governments.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds not as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Court Cost, Child Support, and Misdemeanor Probation Funds).

The District Attorney of the Twenty-Ninth Judicial District utilizes mainly the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

The District Attorney Twenty-Ninth Judicial District is the trustee, or fiduciary, for funds confiscated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

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

Condensed Statement of Net Position

	2014	2013	Dollar Change	Total Percent Change
Current and Other Assets	\$ 2,089,040	\$ 1,851,062	\$ 237,978	12.9%
Capital Assets	135,036	161,680	(26,644)	-16.5%
Total Assets	2,224,076	2,012,742	211,334	10.5%
Current Liabilities	239,401	306,908	(67,507)	-22.0%
Long Term Liabilities	48,853	32,373	16,480	100.0%
Total Liabilities	288,254	339,281	(51,027)	-15.0%
Net Investment in Capital Assets	135,036	161,680	(26,644)	-16.5%
Unrestricted	1,800,786	1,511,781	289,005	19.1%
Total Net Position	\$ 1,935,822	\$ 1,673,461	\$ 262,361	15.7%

The District Attorney's net position increased by \$262,361 as a result of this year's operations. The overall financial position improved significantly during the year. The majority of the increase was due increases in collections on revenues. Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased due to results of operations. The balance in net position represents the accumulated results of all past years' operations.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Condensed Statement of Activities

	2014	2013	Dollar Change	Total Percent Change
Total program expenses	\$ (2,544,301)	\$ (2,486,788)	\$ 57,513	2.3%
Total program revenues	<u>2,803,826</u>	<u>2,405,148</u>	<u>398,678</u>	<u>16.6%</u>
Net program income	259,525	(81,640)	341,165	417.9%
General revenues	<u>2,836</u>	<u>2,564</u>	<u>272</u>	<u>10.6%</u>
Change in Net Assets	262,361	(79,076)	341,437	431.8%
Net Assets:				
Beginning of the year	<u>1,673,461</u>	<u>1,752,537</u>	<u>(79,076)</u>	<u>-4.5%</u>
End of the year	<u><u>\$ 1,935,822</u></u>	<u><u>\$ 1,673,461</u></u>	<u><u>\$ 262,361</u></u>	<u><u>15.7%</u></u>

The District Attorney's total revenues for the year in governmental activities were \$2,806,662 (\$2,803,826 in program revenues and \$2,836 in general revenues). The total cost of all programs and services was \$2,544,301 which was \$57,513 more than expenses in last year. Total revenues increased by \$398,950 overall; most of this increase was due to increases in fines and fees collected.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending.

The governmental funds reported a combined fund balance of \$1,849,639. This reflects an increase of \$305,485 from the prior year.

The General Fund, the main operating fund, ended the year with an unassigned fund balance of \$118,825. Revenues increased from the prior year by approximately 16% to \$272,256. Current expenditures increased by .54% and the amount expended on capital outlay decreased by \$13,183.

The Court Cost Fund, which collects fines and fees from court cost according to LRS 16:16, ended the year with a restricted fund balance of \$687,886. Revenues increased from the prior year by approximately 10% to \$1,400,977. Current expenditures increased by .4% and the amount expended on capital outlay decreased by approximately \$41,000.

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
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The Child Support Fund receives funds as a sub-grantee from the State of Louisiana, Department of Social Services; Office of Family Support. Revenues received from the State were \$306,418 and interest earned of \$107. Expenditures for the program totaled \$319,198, resulted in an ending fund balance of \$239,194— all considered restricted for the Child Support (IV-D) program.

The Probation Fund, which accounts for fees collected for misdemeanor probation and pre-trial intervention, ended the year with an assigned fund balance of \$381,405. Revenues increased from the prior year by approximately 9% to \$391,880. Current expenditures increased by 7% and the amount expended on capital outlay decreased by \$599.

The PTI Traffic Diversion Fund, which accounts for fees collected for traffic tickets that the District Attorney's Office feels, would be better served out of the court system, ended the year with an assigned fund balance of \$193,159. Revenues increased from the prior year by approximately 90% to \$319,959. Current expenditures decreased by 10% and the amount expended on capital outlay decreased by \$5,182.

The Worthless Check Collection Fund collected fees of \$41,227 in accordance with La Revised Statute 16:15 that provides for a specific fee for the collection and processing of a worthless check, restitution on worthless checks of \$72,388 and recorded interest earnings of \$89 for total revenue for the year of \$113,704. Current expenditures of \$105,873 in personnel, office operations, and restitution paid out and repair and maintenance expenditures and capital expenditures of \$2,284 resulted in an excess of revenues over expenditures of \$5,547. This added to the beginning fund balance of \$222,728 resulted in an ending fund balance of \$228,275 – all considered restricted for expenditures associated with this program.

The PTI Wildlife & Fisheries Fund, which accounts for fees collected for wildlife & fisheries tickets that the District Attorney's Office feels, would be better served out of the court system, ended the year with an assigned fund balance of \$895. Revenues collected this year consisted of \$1,100 in PTI fees and \$261 of restitution collections totaling \$1,361. Current expenditures for office operations, restitution paid out and bank charges totaled \$466 resulting in revenues in excess of expenditures of \$895.

The District Attorney of the Twenty-Ninth Judicial District utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Increase (Decrease) due to:	Budgeted Amounts		Increase (Decrease)
	Original	Final	
REVENUES:			
Fines and fees	\$ 125,000	\$ 149,500	\$ 24,500
Asset forfeitures	6,000	19,900	13,900
Intergovernmental	86,784	91,625	4,841
Interest and Miscellaneous	1,100	1,520	420
Total Revenues	218,884	262,545	43,661
EXPENDITURES:			
Salaries and related benefits	45,100	27,150	(17,950)
Telephone and utilities	2,100	1,830	(270)
Professional Services	13,500	11,500	(2,000)
Travel and conventions	1,000	200	(800)
Repairs and maintenance	1,400	6,525	5,125
Computer maintenance	9,000	10,750	1,750
Automobile repair and maint	9,000	12,350	3,350
Meetings	2,200	2,200	-
Insurance	8,000	7,800	(200)
Office operations	35,700	33,810	(1,890)
Case expense	-	-	-
Dues and subscriptions	1,175	175	(1,000)
Grant to Center for Family Services	50,000	52,000	2,000
Grant to Child Advocacy Center	36,784	36,784	-
Total Current	214,959	203,074	(11,885)
Capital Outlay	5,000	6,200	1,200
Total Expenditures	219,959	209,274	(10,685)
FUND BALANCE:			
Beginning	55,663	71,640	15,977
Ending	\$ 54,588	\$ 124,911	\$ 70,323

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

CAPITAL ASSETS

The District Attorney's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2014 and 2013 were \$135,036 and \$161,680, respectively.

	2014	2013
Vehicles	\$ 84,528	\$ 84,528
Equipment	341,563	327,322
Office Additions	69,927	69,926
Office Furnishings	53,534	53,534
Total Cost	549,552	535,310
Accumulated Depreciation	414,516	373,630
Net Capital Assets	\$ 135,036	\$ 161,680
Depreciation Expense	\$ 40,885	\$ 39,288

This year, there were \$14,241 of additions and \$1 disposals and adjustments in capital assets. More detailed information about the District Attorney's capital assets is presented in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

Historically, the office staff and costs remain relatively stable and should continue to do so. The St. Charles Parish Council in their current operating budget absorbs some operating expenses. If these estimates remain consistent, the District Attorney of the Twenty-Ninth Judicial District's General Fund balance is expected to increase accordingly by the close of 2015.

Highlights of next year's General Fund budget include:

Beginning Fund Balance	\$ 124,911
Projected Revenue	242,284
Projected Expenditures	(205,209)
Ending Fund Balance	<u>\$ 161,986</u>

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014***

CONTACTING THE DISTRICT ATTORNEY 'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Joel T. Chaisson, II
District Attorney of the Twenty-Ninth Judicial District
P.O. Box 680
Hahnville, LA 70057
Phone (985) 783-6263



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Joel T. Chaisson, II
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the 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 of material misstatement.

An audit involves performing procedures to obtain 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 auditors 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 financial statement presentation.

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

Opinions

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

Other Matters

Required Supplementary Information

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



Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twenty Ninth Judicial District's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head listed in the Other Supplementary Information Section of the financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This schedule is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of the District Attorney of the Twenty-Ninth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Twenty-Ninth Judicial District's internal control over financial reporting and compliance.

Stagni & Company

Thibodaux, Louisiana
June 25, 2015



BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Net Position
December 31, 2014

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,040,181
Investments	858,939
Receivable	5,741
Due from other governments	184,179
Total current assets	2,089,040
Noncurrent assets:	
Capital assets, net of depreciation	135,036
Total assets	2,224,076
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	117,874
Accrued salaries and benefits	54,890
Unearned revenues	2,500
Due to other governmental units	64,137
Due to others	-
Total current liabilities	239,401
Long-term liabilities	
Net Other Post-Employment Benefit Obligation	48,853
Total liabilities	288,254
NET POSITION	
Net Investment in capital assets	135,036
Unrestricted	1,800,786
Total net position	\$ 1,935,822

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Activities
For the Year Ended December 31, 2014

Expenses:

Governmental activities:

General government - Judicial:

Personnel services	\$ 959,536
On-behalf payments	740,211
Telephone and utilities	23,386
Professional services	59,500
Travel & convention	16,031
Repairs and maintenance	19,578
Automobile repair and maintenance	11,597
Office supplies and operations	65,263
Dues and subscriptions	20,793
Insurance	7,952
Rent	62,664
Intergovernmental - LACE Payments	269,802
Intergovernmental - Center for Family Services	52,099
Intergovernmental - Child Advocacy Center	36,784
Restitution Paid Out	121,496
Other	36,724
Depreciation	40,885
Total program expenses	<u>2,544,301</u>

Program revenues:

Charges for services	1,368,199
Restitution Collected	120,299
Operating grants & contributions	<u>1,315,328</u>
Total program revenue	<u>2,803,826</u>

Net program expense 259,525

General revenues:

Unrestricted investment earnings and miscellaneous	<u>2,836</u>
Total general revenues	<u>2,836</u>

Increase in net assets 262,361

Net Position - beginning of the year	<u>1,673,461</u>
Net Position - end of the year	<u>\$ 1,935,822</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Balance Sheet
Governmental Funds
December 31, 2014

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	PTI Wildlife- Fisheries	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 351,851	\$ 142,562	\$ 209,841	\$ 117,651	\$ 89,159	\$ 128,222	\$ 895	\$ 1,040,181
Investments	37,768	495,194	-	225,260	-	100,717	-	858,939
Accounts receivable	152	-	-	-	-	5,589	-	5,741
Due from other governments	12,217	15,728	48,234	-	108,000	-	-	184,179
Due (to)/from other funds	(86,658)	52,477	(7,342)	45,516	(4,000)	7	-	-
TOTAL ASSETS	\$ 315,330	\$ 705,961	\$ 250,733	\$ 388,427	\$ 193,159	\$ 234,535	\$ 895	\$ 2,089,040
LIABILITIES								
Current Liabilities:								
Accounts payable and accrued expenses	8,074	150	1,566	3,951	-	5,330	-	19,071
Accrued salaries and benefits	25,491	15,425	9,973	3,071	-	930	-	54,890
Unearned revenues	-	2,500	-	-	-	-	-	2,500
Payroll taxes and retirement payable	98,803	-	-	-	-	-	-	98,803
Due to governmental units	64,137	-	-	-	-	-	-	64,137
TOTAL LIABILITIES	196,505	18,075	11,539	7,022	-	6,260	-	239,401
FUND BALANCES								
Restricted for:								
Court Cost	-	687,886	-	-	-	-	-	687,886
Child Support	-	-	239,194	-	-	-	-	239,194
Worthless Checks	-	-	-	-	-	228,275	-	228,275
Assigned to:								
Probation/Pre-Trial Intervention	-	-	-	381,405	193,159	-	895	575,459
Unassigned	118,825	-	-	-	-	-	-	118,825
TOTAL FUND BALANCES	118,825	687,886	239,194	381,405	193,159	228,275	895	1,849,639
TOTAL LIABILITIES AND FUND BALANCES	\$ 315,330	\$ 705,961	\$ 250,733	\$ 388,427	\$ 193,159	\$ 234,535	\$ 895	\$ 2,089,040

Amounts reported for *governmental activities* in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 135,036

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Net Other Post-Employment Benefit Obligation (48,853)

Net assets of governmental activities \$1,935,822

See notes to the financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	PTI Wildlife- Fisheries	Total Governmental Funds
REVENUES								
Fines and fees	\$ 149,634	\$ 629,913	\$ -	\$ 305,103	\$ 211,959	\$ 41,227	\$ 1,100	\$ 1,338,936
Asset forfeitures	29,263	-	-	-	-	-	-	29,263
Intergovernmental	91,699	30,000	306,418	39,000	108,000	-	-	575,117
Restitution	-	-	-	47,650	-	72,388	261	120,299
On-behalf payments received	-	740,211	-	-	-	-	-	740,211
Interest	1,660	853	107	127	-	89	-	2,836
Total Revenues	272,256	1,400,977	306,525	391,880	319,959	113,704	1,361	2,806,662
EXPENDITURES								
Current:								
General government - judicial								
Salaries and related benefits	45,492	442,298	266,359	164,322	-	24,585	-	943,056
On-behalf payments	-	740,211	-	-	-	-	-	740,211
Telephone and utilities	1,712	-	2,982	18,692	-	-	-	23,386
Professional services	11,500	-	18,000	30,000	-	-	-	59,500
Travel and conventions	-	14,935	1,096	-	-	-	-	16,031
Repairs and maintenance	6,110	-	1,821	8,264	145	3,238	-	19,578
Automobile repair and maintenance	11,597	-	-	-	-	-	-	11,597
Meetings	1,665	-	-	-	-	-	-	1,665
Office supplies and operations	34,310	-	8,930	14,645	2,999	4,174	205	65,263
Case expenditures	-	10,260	1,309	-	-	-	-	11,569
Computer Maintenance	10,750	9,550	-	-	-	-	-	20,300
Dues and subscriptions	30	20,703	-	30	-	30	-	20,793
Insurance	7,234	-	608	-	-	110	-	7,952
Storage	-	3,190	-	-	-	-	-	3,190
Restitution paid	-	-	-	47,499	-	73,736	261	121,496
Rent	-	-	18,093	44,571	-	-	-	62,664
Intergovernmental - LACE Payments	-	-	-	-	269,802	-	-	269,802
Intergovernmental - Center for Family Services	52,099	-	-	-	-	-	-	52,099
Intergovernmental - Child Advocacy Center	36,784	-	-	-	-	-	-	36,784
Reimbursement to St. Charles Parish	-	-	-	-	-	-	-	-
Total current expenditures	219,283	1,241,147	319,198	328,023	272,946	105,873	466	2,486,936
Capital outlay	5,648	-	-	2,284	4,025	2,284	-	14,241
Total expenditures	224,931	1,241,147	319,198	330,307	276,971	108,157	466	2,501,177
Excess (Deficiency) of Revenues Over Expenditures	47,325	159,830	(12,673)	61,573	42,988	5,547	895	305,485
Other Financing Sources (Uses)								
Interfund Transfers	-	(60,000)	-	(40,000)	100,000	-	-	-
Total other financing sources (uses)	-	(60,000)	-	(40,000)	100,000	-	-	-
Net changes in fund balances	47,325	99,830	(12,673)	21,573	142,988	5,547	895	305,485
FUND BALANCES								
Beginning	71,500	588,056	251,867	359,832	50,171	222,728	-	1,544,154
Ending	\$ 118,825	\$ 687,886	\$ 239,194	\$ 381,405	\$ 193,159	\$ 228,275	\$ 895	\$ 1,849,639

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES 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 (fund financial statements) \$ 305,485

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 14,241	
Depreciation expense	(40,885)	
Gain/Loss on disposal of assets	<u> -</u>	
		(26,644)

Repayment of long term debt is reported as an expenditure in governmental
funds, but the repayment reduces long-term liabilities in the statement of
net assets. In the current year, these amounts consists of:

Annual Other Post-Employment Benefit cost	<u> (16,480)</u>	
		<u> (16,480)</u>

Change in net assets of governmental activities \$ 262,361

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
 STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUND
 December 31, 2014

	Forfeiture Fund
ASSETS	
Cash and cash equivalents	\$ 20,406
Due to other funds	-
Total assets	\$ 20,406
LIABILITIES	
Accounts payable	\$ 536
Due to others	19,870
Total liabilities	\$ 20,406

See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
AGENCY FUND
For the Year Ended December 31, 2014

	<u>Forfeiture Fund</u>
ADDITIONS	
Forfeitures received from offenders	\$ 170,704
Interest	<u>26</u>
Total additions	170,730
DEDUCTIONS	
Refunds to offenders	12,666
Office expense & advertising	115
Payments to other agencies	<u>150,724</u>
Total deductions	163,505
Increase in net assets	7,225
Due to others- beginning of year	<u>12,645</u>
Due to Others - end of year	<u><u>\$ 19,870</u></u>

See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses St. Charles Parish, Louisiana.

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District Attorney of the Twenty-Ninth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Twenty-Ninth Judicial District when applying them as a means of identifying potential component units of the St. Charles Parish Council. Since The District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net position is reported in three parts: net investment in capital assets; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, commitments, restrictions, and assignments, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- *Special Revenue Funds* - used to account for fees, fines, and costs collected for a specified purpose, grants to be used for specific purposes, or committed to expenditures for specified purposes (other than debt service or capital projects) that deal with judicial prosecution.
- *Agency Funds* - Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the Special Asset Forfeiture Fund - The Special Asset Forfeiture Fund is used to account for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Major and Non-major Funds:

The funds are further classified as major or non-major based on the total amount of revenue or assets per fund as follows (there are no non-major funds this year):

- General Fund
- Court Cost Fund
- Child Support
- Probation/PTI Fund
- PTI Traffic Diversion
- Worthless Check Fund
- PTI Wildlife-Fisheries

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. 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."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on 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 be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (continued)

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Cash

Cash includes demand deposits of the District Attorney. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. Interfund Receivables and Payables

During the course of operations, transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Position and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Capital Assets

- Office equipment 5 years
- Vehicles 5 years
- Leasehold improvements 7-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

G. Vacation and Sick Leave

The District Attorney has a formal written policy for vacation and sick leave. Present clerical employees are allowed to take 10 to 30 days vacation based on length of service, and 10 days sick leave each year. On the first payroll in January of the following year, employees are paid at their current earnings rate for any unused vacation up to 10 days. Sick leave cannot be accumulated and is forfeited at termination of employment. Assistant District Attorneys and investigators are not included in this formal leave policy. At the end of the current year there was \$16,001 accumulated leave benefits recorded as Accrued Salaries and Benefits – current liability as required to be reported in accordance with GASB Codification Section C60.

H. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net Investment in capital assets—Consists of capital assets net of accumulated depreciation and net of capital related debt.
- b. Restricted net assets—Consists of net position with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Equity Classifications

Fund Statements

Effective January 1, 2011, the District Attorney adopted the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. *Unassigned* fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 DEPOSITS AND INVESTMENTS

Deposits:

Demand deposits, interest bearing demand deposits and certificates of deposit are recorded at cost, which approximates fair value. The carrying amount of deposits was \$1,144,205 and the bank balance was \$1,167,558. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 2

DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk is the risk that in an event of a bank failure, the District Attorney's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

FDIC and pledged securities valued at \$1,166,664 (\$333,655 in FDIC and \$833,009 in pledged securities) for 2014, secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District's name. At the end of the current year, the District Attorney is underpledged by \$894.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

Investments:

Included in investments is a Certificate of Deposit for \$83,618 and \$775,321 invested in the Louisiana Asset Management Pool (LAMP).

Investments include amounts invested in the Louisiana Asset Management Pool (LAMP) and any certificates of deposit that have greater than one year's maturity. \$775,321 of the District Attorney's investments is in the Louisiana Asset Management Pool (LAMP), a state and local government investment pool. The investments in LAMP have an average maturity of 60 days or less. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana formed by an initiative of the State Treasurer in 1993. A board of directors consisting of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's governs the corporation. These approved investments are carried at cost, which approximate market and may be liquidated as needed. This investment pool has not been assigned a risk category since the District Attorney is not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2014

Note 2 DEPOSITS AND INVESTMENTS (Continued)

Credit Risk and Custodial Credit Risk

State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. It is the District Attorney's policy to limit its investments in these investment types. The District Attorney's investment in LAMP was rated AAAM by Standard & Poor's. Credit Risk and Custodial Credit Risk for the certificates of deposit is included in the above deposits.

Note 3 DUE TO/FROM GOVERNMENTAL UNITS

The amounts due from governmental units at December 31, 2014 were:

Governmental Unit	General Fund	Court Cost	Child Support	PTI Traffic Diversion	Totals
St. Charles Parish Sheriff's Office	\$ 7,642	\$15,728			\$ 23,370
St. Charles Parish				\$108,000	108,000
State of Louisiana	3,832		\$48,234		52,066
District Court	743				743
TOTALS	\$12,217	\$ 15,728	\$48,234	\$108,000	\$184,179

The amounts due to governmental units at December 31, 2014 were:

Governmental Unit	General Fund
St. Charles Parish	\$ 63,238
St. Charles Parish Sheriff Office	899
TOTALS	\$ 64,137

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2014

Note 4 INTERFUND RECEIVABLES AND PAYABLES

Such balances at December 31, 2014 were:

	Receivable	Payable
General Fund	\$ -	\$ 86,658
Major Funds:		
Court Cost Fund	52,477	-
Title IV-D Child Support	-	7,342
Worthless Check	7	-
Probation	45,516	-
PTI Traffic Diversion	-	4,000
TOTALS	\$ 98,000	\$ 98,000

Note 5 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/13	Additions	Disposals Adjustments	Balance 12/31/14
Depreciable Assets:				
Automobiles	\$ 84,528	-	\$ -	\$ 84,528
Equipment	327,322	14,241	-	341,563
Office Improvements	69,926	-	1	69,927
Office Furnishings	53,534	-	-	53,534
Total depreciable assets	\$535,310	\$14,241	\$ 1	\$549,552

Less accumulated depreciation:

Automobiles	\$ 35,974	\$11,694	\$ -	\$ 47,668
Equipment	274,671	18,112	-	292,783
Office Improvements	32,318	4,388	1	36,807
Office Furnishings	30,667	6,691	-	37,358
Totals	\$373,630	\$40,885	\$ 1	\$414,516
Capital assets, net	\$161,680			\$135,036

The depreciation expense charged for December 31, 2014 is \$40,885. Net asset additions totaled \$14,241 and there were \$1 disposals and adjustments.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 6

BUDGETS

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and St. Charles Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Court Cost Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

A reconciliation of total revenues and expenditures for the Court Cost Fund follows:

	Total Revenue	Total Expenditures
Actual on Budget Stmt	\$ 660,766	\$ 500,936
On-Behalf Payments	740,211	740,211
Actual	\$1,400,977	\$1,241,147

Note 7

PENSION PLANS

LOUISIANA DISTRICT ATTORNEY'S RETIRMENT SYSTEM

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

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elect not to be covered by the 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.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 7 PENSION PLANS (Continued)

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 3.5% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his 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. 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.

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 to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive Baton Rouge, Louisiana 70802, or by calling (225) 343-0171.

Funding Policy: Plan members are required by state statute to contribute 8% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 9.75% of annual covered payroll from January 1, 2014 to June 30, 2014 and 7.0% from July 1, 2014 to December 31, 2014. Contributions to the system also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by 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 System for the years ending December 31, 2014, 2013, and 2012 were \$39,977, \$41,657, and \$37,723, respectively, equal to the required contributions for each year. Contributions from the parish and state payrolls included in the on-behalf payments for the year ending December 31, 2014 were \$38,118 and \$28,846, respectively.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 7 PENSION PLANS (Continued)

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

All permanent, full-time employees other than the District Attorney and the Assistant District Attorney are required to be members of the Parochial Employee's Retirement System of Louisiana (PERS) a cost sharing multiple-employer defined benefit pension plan. The System provides retirement benefits to an employee of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and elect to become members of the System. All members of the Parochial Employees' Retirement System are participants in either Plan A or Plan B. Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

Retirement Benefits. The District Attorney employee participates in Plan A.

Any members can retire providing he/she meets one of the following criteria, if they were hired prior to January 1, 2007:

- At any age with 30 or more years of creditable service.
- Age 55 with 25 years of creditable service.
- Age 60 with a minimum of 10 years of creditable service.
- Age 65 with a minimum of 7 years of creditable service

If members were hired after January 1, 2007, a member can retire providing he/she meets one of the following criteria:

- 7 years and age 67
- 10 years and age 62
- 30 years and age 55

Survivor Benefits. Upon the death of any member of the plan with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes.

Deferred Retirement Option Plan Benefits. In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan for up to three years and defer the receipt of benefits.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 7 PENSION PLANS (Continued)

Disability Benefits. A member hired prior to January 1, 2007 shall be eligible to retire and to receive a disability benefit if he/she has at least five years of creditable service, is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. If a member was hired after January 1, 2007, shall be eligible to retire and to receive disability benefit if he/she has at least seven years of creditable service.

The Parochial Employees' Retirement System of Louisiana was originally established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana. A Board of Trustees, an Administrative Director, an Actuary and Legal Council operate the System. The Retirement System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2015, specifically, and other general laws of the United States.

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619. (Phone 225.928.1361)

Funding Policy. State Statute establishes member contributions. Employer contributions are actuarially determined every year determined by statutory process.

For the current year the required contribution rate for active plan members is 9.50% of payroll. The actuarially required net direct employer contributions as a percentage of payrolls were determined to be 15.75% for 2012, 16.75% for 2013, and 16.75% for 2014. Employer contributions for the year ending June 30, 2012 were \$23,810; June 30, 2013 were \$31,518, and June 30, 2014 were \$36,635.

In addition, each sheriff and ex officio tax collector deducts one-fourth of one percent of the aggregate amount of the tax collected by the tax roll of each respective parish excepting Orleans Parish and East Baton Rouge Parish and remits the money to the System on an annual basis.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

**Note 8 ON-BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN
THE FINANCIAL STATEMENTS**

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized as revenues and expenditures. The amount recognized for the year was \$740,211.

The accompanying financial statements do not include other certain expenditures paid out of funds of the criminal court, the St. Charles Parish Council, or directly by the State. Portions of rent, fringe benefits, and various office expenses are paid or absorbed by the St. Charles Parish Council. The amount of the expenses paid or absorbed by these other agencies has not been determined. GASB No. 24 does not require that the amounts pertaining to these expenses be reflected in the financial statements.

Note 9 LEASES

The lease term for copiers recorded as operating leases is for 60 months beginning on the date the lease is signed. Lease payments made for the copiers totaled \$11,017 which is included in office operations. The monthly minimum lease rental for the copiers totaled \$953.

The District Attorney has one non-cancellable long-term lease agreement for office space. The expiration date of the lease was May 15, 2014. Another lease was signed for 1 year beginning on June 1, 2014 and ending on May 31, 2015, with an option to renew for 1 additional year. Monthly payments under the lease totals \$5,000 per month with the new lease starting June 1, 2014 and total payments made for the year was \$62,664.

Note 10 RISK MANAGEMENT LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. Commercial insurance policies are purchased for any and all claims relating to the above types of risks:

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 10 RISK MANAGEMENT LIABILITY INSURANCE (continued)

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Personal Injury	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Criminal Proceedings	\$ 75,000/claim	\$ 500 / claim
Punitive Damage	\$ 100,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim

The District Attorney pays the deductible for the general liability insurance. The St. Charles Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

Note 11 LITIGATION AND CLAIMS

At December 31, 2014, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

Note 12 DEFERRED COMPENSATION PLAN

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan or the District Attorney Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to these 457 plans from eligible pay. The contribution limit to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at anytime. The District Attorney's office matches employee's contributions up to 3.9% dollar for dollar. The total employer contributions made to the Louisiana Plan for 2014 were \$30,344 and to the District Attorney Plan were \$46,365.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 13 POST EMPLOYMENT BENEFITS

Plan Description – The District’s medical benefits are provided through a comprehensive medical plan and are made available to certain employees upon actual retirement.

Only a retiring District Attorney with at least 25 years of service is eligible for retiree medical benefits to be paid by the employer. Benefits are governed by applicable Louisiana Law (R.S. 16:516).

Contribution Rates – Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy – Until 2009, the District recognized the cost of providing post-employment medical benefits (the District’s portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2014, 2013 and 2012, the District’s portion of health care funding cost for retired employees totaled \$6,038, \$7,019 and \$13,936, respectively.

Effective January 1, 2009, the District implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

Annual Required Contribution – The District’s Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

Normal cost	\$	3,560
30-year UAL amortization amount		17,663
Annual required contribution (ARC)	\$	<u>21,223</u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 13 POST EMPLOYMENT BENEFITS (Continued)

Net Post-employment Benefit Obligation (Asset) – The table below shows the District’s Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Beginning Net OPEB Obligation	\$32,373	\$ 17,470	\$ 10,368
Annual required contribution	21,223	21,223	21,223
Interest on Net OPEB Obligation	1,295	699	415
ARC Adjustment	<u>(0)</u>	<u>(0)</u>	<u>(600)</u>
OPEB Cost	22,518	21,922	21,038
Contribution to Irrevocable Trust	-	-	-
Current year retiree premium	<u>6,038</u>	<u>(7,019)</u>	<u>(13,936)</u>
Change in Net OPEB Obligation	<u>16,480</u>	<u>14,903</u>	<u>7,102</u>
Ending Net OPEB Obligation	<u>\$48,853</u>	<u>\$ 32,373</u>	<u>\$17,470</u>

The following table shows the District’s annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
December 31, 2014	\$ 22,518	26.81%	\$ 48,853
December 31, 2013	\$ 21,922	32.01%	\$ 32,373
December 31, 2012	\$ 21,038	66.24%	\$ 17,470

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 13 POST EMPLOYMENT BENEFITS (Continued)

Funded Status and Funding Progress – In 2014, 2013, and 2012, the District made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2012 was \$317,645 which is defined as that portion, as determined by a particular actuarial cost method (the District uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>2012</u>	<u>2011</u>
Actuarial Accrued Liability (AAL)	\$ 317,645	\$ 57,784
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$ 317,645</u>	<u>\$ 57,784</u>
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members)	\$ 167,297	\$ 193,035
UAAL as a percentage of covered payroll	189%	29.93%

Actuarial Methods and Assumptions – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the District and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the District and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the District and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 13 POST EMPLOYMENT BENEFITS (Continued)

Actuarial Cost Method – The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

Actuarial Value of Plan Assets – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Post employment Benefit Plan Eligibility Requirements – Based on past experience and the inherent plan design, it has been assumed that entitlement to benefits will commence at the later of age 65 and completion of twenty-five years of service. It has further been assumed that there is a 40% probability that the only current active member potentially eligible for the retiree medical coverage will actually remain for the required twenty-five years. Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate) – GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 13 POST EMPLOYMENT BENEFITS (Continued)

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical insurance for the retiree and dependents under a fully insured plan. We have used the rates provided which were deemed to be "unblended as mandated by GASB 45.

Inflation Rate - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Projected Salary Increases - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.

	OPEB Costs and Contributions		
	FY 2012	FY 2013	FY 2014
OPEB Cost	\$ 21,038	\$ 21,922	\$ 22,518
Contribution	-	-	-
Retiree premium	13,936	7,019	6,038
Total contribution and premium	13,936	7,019	6,038
Change in net OPEB obligation	\$ 7,102	\$ 14,903	\$ 16,480
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	66.24%	32.01%	26.81%

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 14 CONTINGENT LIABILITIES

Toward the beginning of 2015, the Louisiana State Police informed the St. Charles District Attorney's office that there were some discrepancies in the billings for LACE for which the St. Charles District Attorney is party to a contract for LACE services provided by the Louisiana Police. There were a number of officers whose time and mileage were not billed to the St. Charles District Attorney's appropriately as these officer's time & mileage were excluded from the billings. The State Police informed the District Attorney that some of the state police had not followed proper procedure for sending the proper documentation and information for the billing process, but the state police officers had worked the time – this discrepancy spanned a number of years and the State Police is requesting reimbursement from the District Attorney's office for the 2014 billings; however, the State Police are doing a thorough investigation and research into the discrepancy and the District Attorney has not agreed to pay any of these amounts until the research and investigation is complete and proper documentation can be provided to the District Attorney's office who will then compare the amounts to the billings that were paid. The range of the liability is \$30,000-\$65,000. No amounts have been accrued on the financial statements as the amounts cannot be fully determined at this time.

Note 16 RECENT REPORTING & DISCLOSURE DEVELOPMENTS

In June 2012, the Governmental Accounting Standards Board (GASB) approved Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires governments providing pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and RSI. In the past as long as the government paid its Annual Required Contribution, there would be no recorded liability.

This will provide for the liability (net pension obligation) of underfunding of defined benefit pension plans to be recorded on the statement of net position. The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees on their past service) and the assets (mostly investments reported at fair value) set aside in a trust and restricted to paying benefits to current employees, retirees, and their beneficiaries.

Management is currently evaluating the effects of the new GASB pronouncement scheduled for implementation for fiscal year ending June 30, 2015 and has not determined the impact on the financial statements of implementing GASB 68.

***REQUIRED SUPPLEMENTARY
INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
General Fund

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 125,000	\$ 149,500	\$ 149,634	\$ 134
Asset forfeitures	6,000	19,900	29,263	9,363
Intergovernmental	86,784	91,625	91,699	74
Interest	1,100	1,520	1,660	140
Total Revenues	<u>218,884</u>	<u>262,545</u>	<u>272,256</u>	<u>9,711</u>
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	45,100	27,150	45,492	(18,342)
Telephone and utilities	2,100	1,830	1,712	118
Professional Services	13,500	11,500	11,500	-
Travel and conventions	1,000	200	-	200
Repairs and maintenance	1,400	6,525	6,110	415
Computer maintenance	9,000	10,750	10,750	-
Automobile repair and maint	9,000	12,350	11,597	753
Meetings	2,200	2,200	1,665	535
Insurance	8,000	7,800	7,234	566
Office operations	35,700	33,810	34,310	(500)
Dues and subscriptions	1,175	175	30	145
Grant to Center for Family Services	50,000	52,000	52,099	(99)
Grant to Child Advocacy Center	36,784	36,784	36,784	-
Total current expenditures	<u>214,959</u>	<u>203,074</u>	<u>219,283</u>	<u>(16,209)</u>
Capital outlay	5,000	6,200	5,648	552
Total expenditures	<u>219,959</u>	<u>209,274</u>	<u>224,931</u>	<u>(15,657)</u>
Excess (Deficiency) of Revenues over Expenditures	(1,075)	53,271	47,325	(5,946)
Other Financing Sources (Uses)				
Interfund Transfers	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	<u>(1,075)</u>	<u>53,271</u>	<u>47,325</u>	<u>(5,946)</u>
FUND BALANCES				
Beginning	55,663	71,640	71,500	(140)
Ending	<u>\$ 54,588</u>	<u>\$ 124,911</u>	<u>\$ 118,825</u>	<u>\$ (6,086)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule

Court Cost Fund

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 525,000	\$ 600,100	\$ 629,913	\$ 29,813
Intergovernmental	36,000	30,000	30,000	-
Interest	500	185	853	668
Total Revenues	<u>561,500</u>	<u>630,285</u>	<u>660,766</u>	<u>30,481</u>
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	417,500	445,270	442,298	2,972
Professional services	1,000	-	-	-
Dues and subscriptions	21,000	20,805	20,703	102
Computer Maintenance	11,500	9,600	9,550	50
Storage	3,060	3,190	3,190	0
Travel and conventions	45,000	13,055	14,935	(1,880)
Case expenditures	13,000	10,645	10,260	385
Total current expenditures	<u>512,060</u>	<u>502,565</u>	<u>500,936</u>	<u>1,629</u>
Capital outlay	15,000	740	-	740
Total expenditures	<u>527,060</u>	<u>503,305</u>	<u>500,936</u>	<u>2,369</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>34,440</u>	<u>126,980</u>	<u>159,830</u>	<u>32,850</u>
Other Financing Sources (Uses)				
Interfund Transfers	(72,500)	(60,000)	(60,000)	-
	<u>(72,500)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balance	<u>(38,060)</u>	<u>66,980</u>	<u>99,830</u>	<u>32,850</u>
FUND BALANCES				
Beginning	601,637	588,056	588,056	-
Ending	<u>\$ 563,577</u>	<u>\$ 655,036</u>	<u>\$ 687,886</u>	<u>\$ 32,850</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Child Support Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 312,063	\$ 309,258	\$ 306,418	\$ (2,840)
Interest	100	108	107	(1)
Total Revenues	312,163	309,366	306,525	(2,841)
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	262,325	266,437	266,359	78
Telephone and utilities	2,400	3,107	2,982	125
Repairs and maintenance	3,000	1,940	1,821	119
Insurance	-	680	608	72
Office expense	6,400	9,545	8,930	615
Travel and conventions	500	1,096	1,096	0
Case Expense	-	665	1,309	(644)
Professional services	18,000	18,000	18,000	-
Rent	19,850	18,094	18,093	1
Total current expenditures	312,475	319,564	319,198	366
Capital outlay	-	-	-	-
Total expenditures	312,475	319,564	319,198	366
Excess (Deficiency) of Revenues				
Over Expenditures	(312)	(10,198)	(12,673)	(2,475)
Net changes in fund balances	(312)	(10,198)	(12,673)	(2,475)
FUND BALANCES				
Beginning	245,846	251,867	251,867	-
Ending	\$ 245,534	\$ 241,669	\$ 239,194	\$ (2,475)

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Misdemeanor Probation Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 260,000	\$ 310,000	\$ 305,103	\$ (4,897)
Intergovernmental revenues	36,000	36,000	39,000	3,000
Restitution	21,000	46,522	47,650	1,128
Interest	225	125	127	2
Total Revenues	<u>317,225</u>	<u>392,647</u>	<u>391,880</u>	<u>(767)</u>
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	152,030	163,283	164,322	(1,039)
Office Expense	14,000	14,175	14,645	(470)
Telephone and Utilities	19,700	18,760	18,692	68
Restitution Paid Out	21,000	46,522	47,499	(977)
Dues and Subscriptions	100	30	30	-
Insurance	2,300	2,222	-	2,222
Case expense			-	-
Bank charges	100	-	-	-
Professional fees	32,500	30,000	30,000	-
Travel and conventions	500	-	-	-
Rent/storage	48,567	49,571	44,571	5,000.00
Repairs and maintenance	8,000	9,300	8,264	1,036
Total current expenditures	<u>298,797</u>	<u>333,863</u>	<u>328,023</u>	<u>5,840</u>
Capital outlay	2,000	2,284	2,284	-
Total expenditures	<u>300,797</u>	<u>336,147</u>	<u>330,307</u>	<u>5,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>16,428</u>	<u>56,500</u>	<u>61,573</u>	<u>5,073</u>
Other Financing Sources (Uses)				
Interfund Transfers	(46,300)	(44,000)	(40,000)	4,000
Net changes in fund balances	<u>(29,872)</u>	<u>12,500</u>	<u>21,573</u>	<u>9,073</u>
FUND BALANCES				
Beginning	354,277	359,832	359,832	-
Ending	<u>\$ 324,405</u>	<u>\$ 372,332</u>	<u>\$ 381,405</u>	<u>\$ 9,073</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Pre-Trial Intervention - Traffic Diversion
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 185,000	\$ 220,400	\$ 211,959	\$ (8,441)
Intergovernmental	-	-	108,000	108,000
Total Revenues	<u>185,000</u>	<u>220,400</u>	<u>319,959</u>	<u>99,559</u>
EXPENDITURES				
Current:				
General government - judicial				
Office operations	3,800	145	2,999	(2,854)
Repairs & maintenance	-	-	145	(145)
Intergovernmental - LACE payments	<u>300,000</u>	<u>269,802</u>	<u>269,802</u>	<u>-</u>
Total current expenditures	<u>303,800</u>	<u>269,947</u>	<u>272,946</u>	<u>(2,999)</u>
Capital outlay	<u>-</u>	<u>4,025</u>	<u>4,025</u>	<u>-</u>
Total expenditures	<u>303,800</u>	<u>273,972</u>	<u>276,971</u>	<u>(2,999)</u>
Excess (Deficiency) of Revenues over Expenditures	(118,800)	(53,572)	42,988	96,560
Other Financing Sources (Uses)				
Interfund Transfers	118,800	104,000	100,000	4,000
Net changes in fund balances	<u>-</u>	<u>50,428</u>	<u>142,988</u>	<u>96,560</u>
FUND BALANCES				
Beginning	70,203	50,171	50,171	-
Ending	<u>\$ 70,203</u>	<u>\$ 100,599</u>	<u>\$ 193,159</u>	<u>\$ 92,560</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Worthless Check Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ 30,000	\$ 39,170	\$ 41,227	\$ 2,057
Restitution	19,000	59,900	72,388	12,488
Interest	130	90	89	(1)
Total Revenues	<u>49,130</u>	<u>99,160</u>	<u>113,704</u>	<u>14,544</u>
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	24,700	24,596	24,585	11
Office Expense	3,000	3,190	3,517	(327)
Collection fees	1,500	718	657	61
Dues and subscriptions	30	30	30	-
Insurance	-	-	110	(110)
Restitution Paid Out	19,000	73,350	73,736	(386)
Repairs and maintenance	4,000	3,560	3,238	322
Total current expenditures	<u>52,230</u>	<u>105,444</u>	<u>105,873</u>	<u>(429)</u>
Capital outlay	-	2,284	2,284	-
Total expenditures	<u>-</u>	<u>107,728</u>	<u>108,157</u>	<u>-</u>
Net changes in fund balances	<u>(3,100)</u>	<u>(8,568)</u>	<u>5,547</u>	<u>14,115</u>
FUND BALANCES				
Beginning	220,059	222,728	222,728	-
Ending	<u>\$ 216,959</u>	<u>\$ 214,160</u>	<u>\$ 228,275</u>	<u>\$ 14,115</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Pre-Trial Intervention - Wildlife Fisheries
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and fees	\$ -	\$ 950	\$ 1,100	150
Restitution collected		261	261	-
Total Revenues	-	1,211	1,361	150
EXPENDITURES				
Current:				
General government - judicial				
Office operations	-	134	134	-
Restitution Paid	-	261	261	-
Bank Charges		72	71	1
Total current expenditures	-	467	466	1
Capital outlay	-	-	-	-
Total expenditures	-	467	466	1
Excess (Deficiency) of Revenues over Expenditures	-	744	895	151
FUND BALANCES				
Beginning	-	-	-	-
Ending	\$ -	\$ 744	\$ 895	\$ 151

***OTHER SUPPLEMENTARY
INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2014

Agency Head Name: Joel T. Chaisson,II - District Attorney

Purpose	Amount
Salary (state, parish & local)	\$153,174
Benefits - insurance - sun life	\$581
Benefits - retirement	\$12,828
Benefits - Deferred Compensation	\$5,964
Benefits - Medicare tax	\$2,308
Car Allowance	\$0
Vehicle provided by government	\$0
Per Diem	\$1,300
Reimbursements - auto maintenance	\$543
Travel	\$0
Registration fees (non-CLE)	\$1,140
Conference travel	\$0
Continuing professional education fees	\$1,925
Housing	\$222
Unvouchered expenses	\$0
Special meals	\$0
Fuel	\$4,127
Dues	\$435
Cell Phone	\$1,866
Other - flu shot	\$25
Other - auto maintenance	\$63
Other	\$83
Total	\$ 186,584

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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 Joel T. Chaisson, II
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 25, 2015.

Internal Control Over Financial Reporting

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

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.

Joel T. Chaisson, II
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana
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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 over financial reporting 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 District Attorney of the Twenty-Ninth Judicial District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 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 or 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana
June 25, 2015

