

**DISTRICT ATTORNEY OF THE
TWELFTH JUDICIAL DISTRICT**
Avoyelles Parish, Louisiana

Financial Report

Year Ended December 31, 2011

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*

Tynes E. Mixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Guidry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr. CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Clostio, CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Colton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

621 Main Street
Pineville, LA 71360
Phone (318) 442-4421
Fax (318) 442-9833

WEB SITE
WWW.KCSRCPAS.COM

INDEPENDENT AUDITORS' REPORT

The Honorable Charles A. Riddle, III
District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 Twelfth Judicial District, Avoyelles Parish, Louisiana, as of December 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated June 15, 2012, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 25 through 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing basic financial statements in an appropriate operational, economic, or historical content. We have applied certain limited procedures, which consisted principally of inquiries of management regarding 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 significant evidence to express an opinion or provide any assurance.

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

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
June 15, 2012

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Statement of Net Assets
December 31, 2011

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 172,252
Accounts receivable	74,842
Due from other governmental units	<u>24,576</u>
Total current assets	<u>271,670</u>
Noncurrent assets:	
Land	76,500
Capital assets, net	<u>596,747</u>
Total noncurrent assets	<u>673,247</u>
 Total assets	 <u>944,917</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	<u>46,478</u>
NET ASSETS	
Invested in capital assets, net of related debt	673,247
Unrestricted	<u>225,192</u>
Total net assets	<u>\$ 898,439</u>

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

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Statement of Activities
For the Year Ended December 31, 2011

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	<u>\$1,699,558</u>	<u>\$ 910,242</u>	<u>\$ 828,590</u>	<u>\$ 39,274</u>
General revenues:				
				43,990
				<u>22,276</u>
				<u>66,266</u>
				105,540
				<u>792,899</u>
				<u>\$ 898,439</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Title IV-D Fund

Monies received in this fund consist of incentive payments from the Louisiana Department of Health and Human Resources. The costs of enforcing child support obligations are accounted for in this fund.

Worthless Check Collection Fee Fund

Monies received in this fund consist of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Fiduciary Fund

Asset Forfeiture Fund

The Asset Forfeiture Fund is used to account for assets that the District Attorney holds for others in an agency capacity.

Avoyelles Parish, Louisiana

Balance Sheet
Governmental Funds
December 31, 2011

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Check</u>	<u>Totals</u>
ASSETS				
Cash	\$145,383	\$ -	\$ 26,869	\$172,252
Accounts receivable	17,486	-	-	17,486
Due from other governmental units:				
Avoyelles Parish Police Jury	57,356	-	-	57,356
State of Louisiana	-	24,576	-	24,576
Due from other funds	<u>32,322</u>	<u>-</u>	<u>-</u>	<u>32,322</u>
Total assets	<u>\$252,547</u>	<u>\$ 24,576</u>	<u>\$ 26,869</u>	<u>\$303,992</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 29,934	\$ -	\$ -	\$ 29,934
Payroll taxes payable	14,567	-	-	14,567
State taxes payable	1,977	-	-	1,977
Due to other funds	<u>-</u>	<u>24,576</u>	<u>7,746</u>	<u>32,322</u>
Total liabilities	46,478	24,576	7,746	78,800
Fund balances -				
Restricted	-	-	19,123	19,123
Unassigned	<u>206,069</u>	<u>-</u>	<u>-</u>	<u>206,069</u>
Total fund balances	<u>206,069</u>	<u>-</u>	<u>19,123</u>	<u>225,192</u>
Total liabilities and fund balances	<u>\$252,547</u>	<u>\$ 24,576</u>	<u>\$ 26,869</u>	<u>\$303,992</u>

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

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
December 31, 2011

Total fund balances for governmental funds at December 31, 2011		\$ 225,192
Cost of capital assets at December 31, 2011	\$ 1,114,710	
Less: Accumulated depreciation	<u>(441,463)</u>	<u>673,247</u>
Total net assets of governmental activities at December 31, 2011		<u>\$ 898,439</u>

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

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Funds
For the Year Ended December 31, 2011

	General	Title IV-D	Worthless Check	Totals
Revenues:				
Local -				
Commissions on fines and forfeitures	\$ 233,510	\$ -	\$ -	\$ 233,510
Pre-trial intervention	496,518	-	-	496,518
Fees for the collection of worthless checks	-	-	173,614	173,614
On-behalf payments - Avoyelles Parish Police Jury	232,652	-	-	232,652
Criminal Court Fund Appropriations	196,999	-	-	196,999
Indian gaming revenue	43,990	-	-	43,990
Intergovernmental agreement	6,600	-	-	6,600
Miscellaneous	22,276	-	-	22,276
State - Victim Assistance	30,000	-	-	30,000
Federal -				
Louisiana Commission on Law Enforcement	78,655	-	-	78,655
Louisiana Dept. of Health and Human Resources	-	290,284	-	290,284
Total revenues	<u>1,341,200</u>	<u>290,284</u>	<u>173,614</u>	<u>1,805,098</u>
Expenditures:				
Current -				
General government - judicial				
Salaries and related benefits	842,742	243,489	72,791	1,159,022
Association dues	68,525	3,817	-	72,342
Conventions and meetings	15,778	836	-	16,614
Miscellaneous	52,260	-	2,237	54,497
Office supplies	27,718	16,816	1,200	45,734
Postage	4,754	1,210	6,166	12,130
Professional services	13,787	4,116	-	17,903
Repairs and maintenance	1,295	-	-	1,295
Restitution payments	164,767	-	100,876	265,643
Utilities	24,683	5,838	-	30,521
Capital outlay	4,092	-	-	4,092
Total expenditures	<u>1,220,401</u>	<u>276,122</u>	<u>183,270</u>	<u>1,679,793</u>
Excess (deficiency) of revenues over expenditures	<u>120,799</u>	<u>14,162</u>	<u>(9,656)</u>	<u>125,305</u>
Other financing sources (uses):				
Transfers in	14,162	-	-	14,162
Transfers out	-	(14,162)	-	(14,162)
Total other financing sources (uses)	<u>14,162</u>	<u>(14,162)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	134,961	-	(9,656)	125,305
Fund balances, beginning	71,108	-	28,779	99,887
Fund balances, ending	<u>\$ 206,069</u>	<u>\$ -</u>	<u>\$ 19,123</u>	<u>\$ 225,192</u>

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

District Attorney of the Twelfth Judicial District
Avoyelles 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, 2011

Total net changes in fund balances at December 31, 2011 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 125,305
Add: Capital outlay costs which are considered as expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balances but not included on the Statement of Activities. The cost of assets are included in capital assets on the Statement of Net Assets.	\$ 4,092	
Less: Depreciation expense for the year ended December 31, 2011. Depreciation expense is not recorded as an expenditure on the Statement of Revenues, Expenditures, and Changes in Fund Balances but is on the Statement of Activities.	<u>(23,857)</u>	<u>(19,765)</u>
Total changes in net assets at December 31, 2011 per Statement of Activities		<u>\$ 105,540</u>

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

**District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana**

**Statement of Fiduciary Assets and Liabilities
December 31, 2011**

ASSETS

Cash	<u>\$ 22,544</u>
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LIABILITIES

Due to other governmental agencies	<u>\$ 22,544</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Twelfth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twelfth Judicial District (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 Avoyelles Parish, Louisiana.

These financial statements only include funds and activities that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Avoyelles Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the Police Jury pays certain salaries and operating expenditures of the District Attorney. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Police Jury financial reporting entity.

The District Attorney of the Twelfth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created District Attorneys also give District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding totals for all governmental and enterprise funds combined.

All funds of the District Attorney are considered to be major funds and are described below:

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana**

Notes to the Basic Financial Statements (Continued)

Governmental Funds –

General Fund

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Title IV-D

The Title IV-D Fund is used to account for funds received from the Louisiana Department of Health and Human Resources.

Worthless Check Collection Fee Fund –

The Worthless Check Fund is used to account for fees collected from individuals for writing worthless checks.

Fiduciary Fund –

Agency Fund

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. The agency fund is used to account for assets that the District Attorney holds for others in an agency capacity. The District Attorney's agency fund is the Asset Forfeiture Fund.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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

Program revenues

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

D. Assets, Liabilities and Equity

Cash, interest-bearing deposits, and investments

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds."

**DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana**

Notes to the Basic Financial Statements (Continued)

Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant revenue, incentive payments, and commissions from fines and interest.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing capital assets.

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

Equipment	5-10 years
Building and improvements	39 years

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

Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Vacation must be taken in the year accrued and cannot be carried over. Sick leave is accumulated by employees at a rate of one day per calendar month of employment and may not exceed twenty days. Although sick leave is available for employees when needed, it does not vest nor is it payable at termination of employment. Therefore, no liability has been recorded in the accounts as of December 31, 2011.

Equity Classifications

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

The District Attorney adopted GASB Statement 54 in the year ended December 31, 2011. As such, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spend only for a specific purpose because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Unassigned – all other spendable amounts.

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Budget and Budgetary Accounting

A budget for the General Fund and Special Revenue Funds was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the District Attorney. All budgetary appropriations lapse at the end of each year.

G. 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 statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The District Attorney may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2011, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$ 194,796 as follows:

	Governmental Activities	Fiduciary Funds	Total
Cash	\$ 67,252	\$ 22,544	\$ 89,796
Interest-bearing deposits	105,000	-	105,000
Total	<u>\$ 172,252</u>	<u>\$ 22,544</u>	<u>\$ 194,796</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the District Attorney or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2011, were exposed to custodial credit risk as follows:

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Bank balances \$ 205,760

Federal deposit insurance \$ 205,760

(3) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2011 consisted of the following:

State of Louisiana for Title IV-D for incentive payments \$ 24,576

(4) Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows:

	<u>Balance 01/01/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/11</u>
Capital assets not being depreciated:				
Land	\$ 76,500	\$ -	\$ -	\$ 76,500
Other capital assets:				
Building and improvements	856,486	4,092	-	860,578
Furniture and equipment	<u>177,632</u>	<u>-</u>	<u>-</u>	<u>177,632</u>
Total	<u>1,110,618</u>	<u>4,092</u>	<u>-</u>	<u>1,114,710</u>
Less accumulated depreciation:				
Buildings and improvements	242,394	21,961	-	264,355
Furniture and equipment	<u>175,212</u>	<u>1,896</u>	<u>-</u>	<u>177,108</u>
Total	<u>417,606</u>	<u>23,857</u>	<u>-</u>	<u>441,463</u>
Net capital assets	<u>\$ 693,012</u>	<u>\$ (19,765)</u>	<u>\$ -</u>	<u>\$ 673,247</u>

Depreciation expense of \$23,857 was charged to the general government function.

(5) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	<u>Year Ended December 31, 2011</u>		
	<u>Unsettled Deposits at Beginning of Year</u>	<u>Additions</u>	<u>Unsettled Deposits at End of Year</u>
Agency Fund:			
Asset Forfeiture Fund	<u>\$ 25,201</u>	<u>\$419,521</u>	<u>\$ 422,178</u>
			<u>\$ 22,544</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Retirement Systems

The District Attorney participates in two cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana and District Attorneys Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, members are required by state statute to contribute 3% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 10% of annual covered payroll. Plan B contributions are made on the salaries of the active plan members of each plan. The District Attorney's contributions to the system for the year ended December 31, 2011, 2010, and 2009 were \$38,317, \$46,399, and \$27,707 respectively, which was equal to the required contribution for each year.

B. District Attorneys Retirement System

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

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The rate was 9.0% from January 1 to June 30 and 9.75% from July 1 to December 31 of annual covered payroll. 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 employee contributions to the System for the years ending December 31, 2011, 2010, and 2009 were \$22,657, \$22,322, and \$21,257, respectively, equal to the required contributions for each year. The employer contributions to the System for the years ending December 31, 2011, 2010, and 2009 were \$30,346, \$22,291, and \$7,570, respectively, which was equal to the required contributions for each year.

(7) Litigation

At December 31, 2011, there is no litigation pending against the District Attorney.

(8) Risk Management

The District Attorney is exposed to risks of loss in the areas of health care, general liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year. Insurance settlements have not exceeded insurance coverage the past three years.

(9) Subsequent Events Review

The District Attorney has evaluated subsequent events through June 15, 2012, the date which the financial statements were available to be issued.

**REQUIRED
SUPPLEMENTARY INFORMATION**

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Local -				
Commissions on fines and forfeitures	\$ 175,000	\$ 195,000	\$ 233,510	\$ 38,510
Pre-trial intervention	461,196	493,304	496,518	3,214
On-behalf payments - Avoyelles Parish Police Jury	252,670	228,422	232,652	4,230
Criminal Court Fund Appropriations	70,000	165,000	196,999	31,999
Indian gaming revenue	46,000	46,000	43,990	(2,010)
Intergovernmental agreement	7,500	7,500	6,600	(900)
Miscellaneous	14,000	15,801	22,276	6,475
State -				
Victim Assistance	30,000	30,000	30,000	-
Federal -				
Louisiana Commission on Law Enforcement	76,500	95,000	78,655	(16,345)
Total revenues	<u>1,132,866</u>	<u>1,276,027</u>	<u>1,341,200</u>	<u>65,173</u>
Expenditures:				
Current -				
General government-Judicial:				
Salaries and related benefits	804,017	840,372	842,742	(2,370)
Association dues	65,376	68,331	68,525	(194)
Conventions and meetings	15,053	15,734	15,778	(44)
Miscellaneous	49,859	52,113	52,260	(147)
Office supplies	26,444	27,640	27,718	(78)
Postage	4,536	4,741	4,754	(13)
Professional services	13,153	13,748	13,787	(39)
Repairs and maintenance	1,235	1,291	1,295	(4)
Restitution payments	157,196	164,304	164,767	(463)
Utilities	23,549	24,614	24,683	(69)
Capital outlay	3,904	4,080	4,092	(12)
Total expenditures	<u>1,164,322</u>	<u>1,216,968</u>	<u>1,220,401</u>	<u>(3,433)</u>
Excess (deficiency) of revenues over expenditures	(31,456)	59,059	120,799	61,740
Other financing sources:				
Transfers in	-	-	14,162	14,162
Net change in fund balance	(31,456)	59,059	134,961	75,902
Fund balance, beginning	<u>71,108</u>	<u>71,108</u>	<u>71,108</u>	<u>-</u>
Fund balance, ending	<u>\$ 39,652</u>	<u>\$ 130,167</u>	<u>\$ 206,069</u>	<u>\$ 75,902</u>

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Title IV-D
Budgetary Comparison Schedule
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal -				
Louisiana Department of Health and Human Resources grant	\$ 302,496	\$ 302,496	\$ 290,284	\$ (12,212)
Expenditures:				
Current -				
General government - Judicial:				
Salaries and related benefits	266,745	266,745	243,489	23,256
Association dues	4,182	4,182	3,817	365
Conventions and meetings	916	916	836	80
Office supplies	18,422	18,422	16,816	1,606
Postage	1,326	1,326	1,210	116
Professional services	4,509	4,509	4,116	393
Utilities	6,396	6,396	5,838	558
Total general government	302,496	302,496	276,122	26,374
Excess of revenues over expenditures	-	-	14,162	14,162
Other financing uses:				
Transfers out	-	-	(14,162)	(14,162)
Net change in fund balance	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Worthless Check Collection Fee Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees for collection of worthless checks	<u>\$ 178,241</u>	<u>\$ 175,592</u>	<u>\$ 173,614</u>	<u>\$ (1,978)</u>
Expenditures:				
Current -				
General government - Judicial:				
Salaries and related benefits	69,446	72,586	72,791	(205)
Restitution payments	96,241	100,592	100,876	(284)
Miscellaneous	2,134	2,231	2,237	(6)
Office supplies	1,145	1,197	1,200	(3)
Postage	<u>5,883</u>	<u>6,149</u>	<u>6,166</u>	<u>(17)</u>
Total general government	<u>174,849</u>	<u>182,755</u>	<u>183,270</u>	<u>(515)</u>
Excess (deficiency) of revenues over expenditures	3,392	(7,163)	(9,656)	(2,493)
Fund balance, beginning	<u>28,779</u>	<u>28,779</u>	<u>28,779</u>	<u>-</u>
Fund balance, ending	<u>\$ 32,171</u>	<u>\$ 21,616</u>	<u>\$ 19,123</u>	<u>\$ (2,493)</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Nixon, CPA*

Tynes E. Nixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Guidry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Ciofalo, CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8860

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

621 Main Street
Pineville, LA 71360
Phone (318) 442-4421
Fax (318) 442-9833

WEB SITE
WWW.KCSRCPAS.COM

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

The Honorable Charles A. Riddle, III
District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

We have audited the financial statements of the governmental activities and the major funds of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 15, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney'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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of 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 or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the District Attorney, others within the organization, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. Also, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
June 15, 2012

District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For the Year Ended December 31, 2011

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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CURRENT YEAR (12/31/11) --

Compliance and Internal Control Over Financial Reporting

There were no findings required to be reported under Government Auditing Standards.

PRIOR YEAR (12/31/10) --

There were no findings required to be reported under Government Auditing Standards.