

**District Attorney of the
Ninth Judicial District**

Rapides Parish, Louisiana

December 31, 2012

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report.....		1-3
Basic Financial Statements.....		4
Government-Wide Financial Statements		5
Statement of Net Position	A	6
Statement of Activities.....	B	7
Fund Financial Statements.....		8
Balance Sheet - Governmental Funds.....	C	9
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	D	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	E	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	12
Statement of Assets and Liabilities - Fiduciary Funds.....	G	13
Notes to Basic Financial Statements		14-26
	<u>Schedule</u>	
Required Supplemental Information.....		27
Budgetary Comparison Schedules		
General Fund	H	28
Title IV-D Fund	I	29
Supplemental Information		30
General Fund		
Balance Sheet	J-1	31
Statement of Revenues, Expenditures, and Changes in Fund Balance - Final Budget and Actual - Budgetary Basis	J-2	32-33
Special Revenue Fund - Title IV-D Fund		
Balance Sheet	K-1	34
Statement of Revenues, Expenditures, and Changes in Fund Balance - Final Budget and Actual	K-2	35

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Table of Contents

	<u>Schedule</u>	<u>Page</u>
Agency Funds		36
Combining Statement of Assets and Liabilities - Fiduciary Fund Types – All Agency Funds.....	L	37
Schedule of Expenditures of Federal Awards	M	38
Other Reports Required by <i>Government Auditing Standards</i> and OMB Circular A-133		39
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 <i>Government Auditing Standards</i> ..		40-42
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133		43-46
Schedule of Findings and Questioned Costs		47-48



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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





PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2012, 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 budgetary comparison information on pages 27 through 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Ninth Judicial District's financial statements. The information labeled as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2013 on our consideration of the District Attorney of the Ninth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Ninth Judicial District's internal control over financial reporting and compliance.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

June 19, 2013

Basic Financial Statements

**Government-Wide
Financial Statements**

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Net Position
Governmental Activities
December 31, 2012**

Exhibit A

Assets		
Cash		\$ 780,079
Certificate of deposit		52,406
Receivables		349,229
Prepaid expenses		5,609
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	21,492	
Depreciable		
Buildings and improvements	286,774	
Equipment and furniture	27,444	
Vehicles	43,309	379,019
Total Assets		1,566,342
Liabilities		
Accounts payable		273,557
Long-term liabilities		
Due within one year		
Compensated absences		37,420
Total Liabilities		310,977
Net Position		
Net investment in capital assets		379,019
Unrestricted		876,346
Total Net Position		\$ 1,255,365

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Activities
Governmental Activities
Year Ended December 31, 2012**

Exhibit B

	Program Revenues			Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs				
General government - judicial	\$ 3,235,068	\$ 1,034,480	\$ 2,187,801	\$ (12,787)
General government - judicial - Title IV-D	845,774	-	907,734	61,960
Total Governmental Activities	\$ 4,080,842	\$ 1,034,480	\$ 3,095,535	49,173
General Revenues				
Investment earnings				795
Loss on disposal of assets				(50)
Total General Revenues				745
Change in Net Position				49,918
Net Position, Beginning of Year				1,205,447
Net Position, End of Year				\$ 1,255,365

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

Fund Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
Governmental Funds
December 31, 2012**

Exhibit C

	General Fund	Title IV-D Fund	Total Governmental Funds
Assets			
Cash	\$ 667,685	\$ 112,394	\$ 780,079
Certificate of deposit	52,406	-	52,406
Receivables	105,177	216,966	322,143
Interest receivable	1	-	1
Interfund receivables	292,288	-	292,288
Total Assets	\$ 1,117,557	\$ 329,360	\$ 1,446,917
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 209,400	\$ 64,157	\$ 273,557
Interfund payables	-	265,203	265,203
Total Liabilities	209,400	329,360	538,760
Fund balances			
Spendable			
Restricted			
Title IV-D	-	-	-
Assigned			
Salaries and server upgrade	100,000	-	100,000
Unassigned	808,157	-	808,157
Total Fund Balances	908,157	-	908,157
Total Liabilities and Fund Balances	\$ 1,117,557	\$ 329,360	\$ 1,446,917

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2012**

Exhibit D

Total Fund Balances - Governmental Funds

\$ 908,157

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements but are reported in the governmental activities of the Statement of Net Position.

379,019

Some liabilities (such as long-term compensated absences and long-term debt) are not due and payable in the current period and are not included in the fund financial statements but are included in the governmental activities of the Statement of Net Position.

(37,420)

Costs incurred which benefit more than one period are recorded as expenditures in the fund financial statements when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Position.

5,609

Net Position of Governmental Activities in the Statement of Net Position

\$ 1,255,365

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2012**

Exhibit E

	General Fund	Title IV-D Fund	Total Governmental Funds
Revenues			
Intergovernmental	\$ 2,238,751	\$ 907,734	\$ 3,146,485
Fees, commissions, and fines	844,555	-	844,555
Charges for services	112,693	-	112,693
Rentals, leases, and royalties	30,000	-	30,000
Investment earnings	763	32	795
Miscellaneous	26,282	-	26,282
Total Revenues	3,253,044	907,766	4,160,810
Expenditures			
Current			
General government - judicial	3,211,263	-	3,211,263
General government - judicial - Title IV-D	-	874,183	874,183
Capital outlay	38,648	-	38,648
Total Expenditures	3,249,911	874,183	4,124,094
Excess (Deficiency) of Revenues over Expenditures	3,133	33,583	36,716
Other Financing Sources (Uses)			
Transfers out	-	(33,583)	(33,583)
Transfers in	33,583	-	33,583
Total Other Financing Sources (Uses)	33,583	(33,583)	-
Net Change in Fund Balances	36,716	-	36,716
Fund Balances, Beginning of Year	871,441	-	871,441
Fund Balances, End of Year	\$ 908,157	\$ -	\$ 908,157

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2012**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds **\$ 36,716**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as an expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which depreciation expense exceeded capital outlays in the current period. 7,926

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain/loss on the sale or disposal of the assets. Thus, the change in net position differs from the change in fund balance by the undepreciated cost of the asset sold or disposed. (50)

Governmental funds report expenditures for compensated absences (vacation and sick leave) as the amounts are actually paid. In contrast, the Statement of Activities recognizes these operating expenses as the amounts are earned during the year. This is the (increase) decrease in vacation and sick leave accrued. 4,595

Governmental funds recognize prepaid costs as an expenditure when paid. In contrast, the Statement of Activities allocates prepaid expenses over the period for which the expense is related. This is the increase (decrease) in prepaid expenses. 731

Change in Net Position of Governmental Activities **\$ 49,918**

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

**District Attorney of the Ninth Judicial District
 Rapides Parish, Louisiana
 Statement of Assets and Liabilities
 Fiduciary Funds
 December 31, 2012**

Exhibit G

	<u>Agency Funds</u>
Assets	
Cash	\$ 362,937
Seized vehicles	82,480
Seized jewelry and other seized assets	<u>1,107</u>
Total Assets	<u><u>\$ 446,524</u></u>
Liabilities	
Interfund payables	\$ 27,085
Amount held for others	<u>419,439</u>
Total Liabilities	<u><u>\$ 446,524</u></u>

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

Notes to Basic Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

The financial statements of the District Attorney of the Ninth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (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 GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant District Attorney's accounting policies are described below.

Reporting Entity

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.

In evaluating how to define the District Attorney for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are as follows: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to be considered "financially accountable" include the following: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds that are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

Basis of Presentation

The District Attorney's Basic Financial Statements consist of Government-Wide Financial Statements, including a Statement of Net Position and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Government-Wide Financial Statements – The Government-Wide Financial Statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the District Attorney as a whole.

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities of Fiduciary Funds at the Fund Financial Statement level. Individual funds are not displayed. The Statement of Assets and Liabilities presents the financial position of the governmental activities at year-end.

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 function and therefore clearly identifiable to that particular function. The District Attorney does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include the following: charges for services which report fees and other charges to users of the District Attorney's services; operating grants and contributions that are restricted to meeting the operational activities of a function; and capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include interest and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District Attorney.

Fund Financial Statements – The financial transactions of the District Attorney are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the District Attorney's office:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds). The Fund Financial Statements report financial information by major funds and non-major funds. However, there are no non-major funds at this time. The following Governmental Funds are considered major funds:

General Fund - The General Fund is used to account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the commission on court costs, certain grants not accounted for in a special revenue fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Title IV-D Fund – Special Revenue Fund – The Title IV-D Fund is used to account for expenditure and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The District Attorney accounts for its agency funds in this category. Agency funds consist of the Restitution Fund, Worthless Checks Fund, Special Asset Forfeiture Trust Fund, and the Bond Forfeiture Fund. They consist of monies deposited for restitution to victims of certain crimes, payment of worthless checks, money and property seized in illegal activities, and forfeited bonds. Disbursements from the various funds are made to the appropriate agencies, litigants, merchants, and others as prescribed by statute.

Basis of Accounting/ Measurement Focus

Government-Wide Financial Statements

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Fund Financial Statements

Governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the Government-Wide statements and the statements for governmental funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the District Attorney's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally 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. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

"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. The District Attorney considers all revenue available if they are collected within 60 days after the year end. Expenditures are recorded when the related fund liability is incurred. However, principal and interest on long-term debt, which has not matured, are recognized when paid.

Fiduciary Funds

The District Attorney has four agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

Budgets

Budgets are adopted on the cash basis of accounting for the General Fund and Title IV-D Fund. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. On-behalf payments for salaries, and related benefits paid by the State of Louisiana and the Rapides Parish Police Jury are not included in the reported budget for the General Fund. All annual appropriations lapse at year-end.

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

1. The District Attorney prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A public notice is published notifying the public that a public hearing will be held for the purpose of adopting the budget.
3. A public hearing is held on the proposed budget after publication of the call for the hearing.
4. After the public hearing and completion of all actions necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the District Attorney.

Cash and Certificate of Deposit

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. The certificate of deposit has a maturity in excess of 90 days when purchased and is stated at cost, which approximates market value. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with banks organized under Louisiana law, or any other state in the United States of America or under laws of the United States of America.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-term Interfund Receivables/Payables

Short-term interfund loans are classified as "interfund receivables/payables". The governmental funds interfund receivables/payables are eliminated for reporting in the Statement of Net Position.

Prepaid Expenses

In the Government-Wide Financial Statements, the prepaid amount for dues is reported as a prepaid expense since the expense benefits the next fiscal year. In the Fund Financial Statements, this item is recorded as an expenditure when paid.

Capital Assets

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized. A capitalization threshold of \$1,000 has been adopted for reporting purposes. Capital assets are depreciated on a straight-line method over the following estimated useful lives:

Buildings and improvements	40 years
Equipment and furniture	3-12 years
Vehicles	5 years

Capital assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the District Attorney.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Compensated Absences

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Accumulated sick leave cannot exceed 180 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid, not to exceed 25 days. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Vested or accumulated leave is accrued in the period the liability is incurred. Compensated absences expected to be financed from governmental funds are not reported in the balance sheet of the Fund Financial Statements; however, compensated absences are reported in the Statement of Net Position in the Government-Wide Financial Statements. No liability is recorded for compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the employer and employee.

Net Position

Net position is reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the District Attorney receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

Fund Equity

As of December 31, 2012, fund balances of the governmental funds are classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision making authority. Commitments may be established, modified, or rescinded only through resolutions approved by the District Attorney. There are no committed fund balances at December 31, 2012.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney of the Ninth Judicial District's policy, only the District Attorney may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Interfund Transactions

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

Interfund balances are eliminated in the Government-Wide Financial Statements.

On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police Jury, its Criminal Court Fund, and the State of Louisiana to the District Attorney's office for salaries and related fringe benefits, as required by accounting principles generally accepted in the United States of America.

GASB Statement No. 63 Implementation

Effective for 2012, the District Attorney implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, introduced and defined in GASB Concepts Statement No. 4. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

Estimates

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

2. Cash and Certificate of Deposit

At December 31, 2012, the District Attorney had cash and a certificate of deposit as follows:

Cash – Governmental Funds	\$ 780,079
Cash – Fiduciary Funds	362,937
Certificate of deposit – Governmental Funds	<u>52,406</u>
	\$ 1,195,422

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the 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 agent bank.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. As of December 31, 2012, the District Attorney's bank balance of \$954,248 was not exposed to custodial credit risk in that \$623,055 was secured by federal deposit insurance and \$331,193 was collateralized by securities held by the pledging banks in the District Attorney's name.

3. Receivables

Grants	\$ 230,285
Due from other governmental entities	73,742
Due from Agency Funds	27,085
Interest	1
Other	18,116
	\$ 349,229

4. Interfund Receivables/Payables and Transfers

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General Fund	IV-D Fund	\$ 265,203
	Agency Funds	
General Fund	Restitution Fund	3,140
General Fund	Worthless Checks Fund	908
General Fund	Special Asset Forfeiture Trust Fund	22,785
General Fund	Bond Forfeiture Fund	252
		\$ 292,288

Balances at year-end result from routine timing differences between the dates that receipts are incurred and reimbursements are made from the General Fund to the Title IV-D Fund and from the various Fiduciary Funds.

5. Capital Assets

	<u>January 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2012</u>
Governmental Activities				
Capital assets not being depreciated				
Land and improvements	\$ 21,492	\$ -	\$ -	\$ 21,492
Other capital assets				
Buildings and improvements	434,132	-	-	434,132
Equipment and furniture	323,466	18,201	166,687	174,980
Vehicles	138,381	20,372	15,990	142,763
Total Other Capital Assets	895,979	38,573	182,677	751,875
Less				
Accumulated depreciation				
Buildings and improvements	136,085	11,273	-	147,358
Equipment and furniture	307,966	6,207	166,637	147,536
Vehicles	102,277	13,167	15,990	99,454
Total Accumulated Depreciation	546,328	30,647	182,627	394,348
Other Capital Assets, Net	349,651	7,926	50	357,527
Capital Assets, Net	\$ 371,143	\$ 7,926	\$ 50	\$ 379,019

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government - judicial	\$ 18,730
General government - judicial – Title IV-D	<u>11,917</u>
Total Depreciation Expense for Governmental Activities	\$ 30,647

6. Long-Term Liabilities

	<u>Compensated Absences</u>
Balance, beginning of year	\$ 42,015
Additions	33,037
Deductions	<u>(37,632)</u>
Balance, end of year	\$ 37,420
Due within one year	\$ 37,420
Due in more than one year	\$ -

7. Lease and Rental Commitments

The District Attorney has entered into an operating lease for copy equipment used in the Title IV-D Fund. The lease agreement, which was entered into on July 1, 2009, expired on June 30, 2012 and had a monthly lease payment of \$269. On June 11, 2012, the District Attorney entered into a new lease. The new lease agreement expires on June 30, 2017 and has a monthly lease payment of \$283. Total equipment lease expense for 2012 was \$3,439.

The General Fund charges rent to the Title IV-D Fund on a monthly basis for their use of facility space. The Title IV-D Fund paid \$3,000 per month for the year ended December 31, 2012. This transaction is eliminated in the Government-Wide Financial Statements. On July 26, 2012, the District Attorney entered into a lease agreement for office space. The lease is for a two year period beginning August 1, 2012 and ending July 1, 2014. The lease may renew for one extended term of one year by written notice thirty days prior to the expiration of the initial lease term. Rent payments are \$1,200 per month for the first year of the initial lease term. Rental payments for subsequent years shall be determined at the beginning of these lease periods.

Under the terms of the equipment operating lease at December 31, 2012, future minimum lease payment requirements are as follows:

<u>Year</u>	<u>Amount</u>
2013	\$ 3,396
2014	3,396
2015	3,396
2016	3,396
2017	1,698

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

8. Pension Plans

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are statewide cost sharing, multiple-employer defined benefit public employee retirement systems and are controlled and administered by separate boards of trustees. Information relative to these retirement systems is presented below:

Louisiana District Attorney's Retirement System

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 three percent (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 three percent (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 three percent (3%) benefit reduction for each year below age 62. The retirement benefit is equal to three percent (3%) of the member's average final compensation multiplied by the number of years of his membership service, not to exceed one hundred percent (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. The normal retirement benefit is equal to three and one-half percent (3.5%) of the member's average final 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 by three percent (3%) for each year the member retires in advance of normal retirement age. Benefits may not exceed one hundred percent (100%) of average final compensation.

The District Attorney's Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are determined by actuarial valuation and are subject to change based on the results of the actuarial valuation.

Plan members are required by state law to contribute seven percent (7%) of their annual covered salary. The employer contribution rate through June 30, 2012 was nine and three quarters percent (9.75%) and ten and one quarter percent (10.25%) effective July 1, 2012. The District Attorney's contributions for the years ended December 31, 2012, 2011, and 2010 were \$55,509, \$52,266, and \$31,171, respectively, equal to the required contributions for each year.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney's Retirement System. That report may be obtained by writing to District Attorney's Retirement System, 1645 Nicholson Drive, Baton Rouge, LA 70802-8143.

Parochial Employees' Retirement System of Louisiana, Plan A

Substantially all other employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana, Plan A. All permanent employees who work at least 28 hours per week are required to become members on the date of employment, with limited defined exceptions. Employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation as highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service.

The Parochial Employees' Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are actuarially determined annually according to statutory process and are subject to change based on the results of the actuarial valuation.

Covered employees are required to contribute nine and one-half percent (9.50%) of their salary to this plan while the employer contributed fifteen and three quarters percent (15.75%) during 2012. The District Attorney's contributions for the years ended December 31, 2012, 2011, and 2010 were \$117,823, \$118,429, and \$122,706, respectively, equal to the required contributions for each year.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees' Retirement System, Plan A. That report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

9. On-Behalf Payments

Rapides Parish Police Jury (RPPJ) General Fund	\$ 873,359
Rapides Parish Police Jury Criminal Court Fund	1,365,187
Less: Amount paid to RPPJ as reimbursement by the District Attorney	<u>(969,281)</u>
Net amount paid by RPPJ	1,269,265
State of Louisiana	<u>782,765</u>
	\$ 2,052,030

10. Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain other expenditures paid by the Rapides Parish Police Jury General Fund and Criminal Court Fund. These expenditures are summarized as follows:

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2012**

Notes to Basic Financial Statements

Dues and subscriptions	\$ 95
Travel	1,188
Criminal appeals	3,475
Court reporter fees	281
Telephone	18,403
Equipment maintenance	20,649
Auto insurance	10,629
Professional insurance	27,454
Professional fees	9,349
Office supplies	51,119
Non-inventory equipment	1,311
Library materials	<u>65,774</u>
	\$ 209,727

11. Risk Management

The District Attorney is exposed to various risks of loss related to torts, theft, or damage and destruction of assets. The District Attorney carries insurance coverage on the Title IV-D building, and the Rapides Parish Police Jury carries commercial insurance coverage on other assets. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

12. Contingent Liabilities

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the District Attorney of the Ninth Judicial District. The District Attorney's management believes disallowances, if any, will not be material.

Several assistant district attorneys have been named as defendants in various legal actions, the results of which are not presently determinable. The amount of losses, if any, that may arise from these suits cannot be reasonably estimated. However, in the opinion of management, the amount of losses, if any, would not materially affect the District Attorney's financial position. No provision for losses is included in the financial statements.

Required Supplemental Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2012**

	Budgeted Amounts		Actual (Budgetary Basis) (See Note A)	Schedule H
	Original	Final		Variance with Final Budget - Positive (Negative)
Revenues				
Intergovernmental	\$ 160,015	\$ 181,571	\$ 186,721	\$ 5,150
Fees, commissions, and fines	842,575	887,172	844,555	(42,617)
Charges for services	141,000	113,267	112,693	(574)
Rentals, leases, and royalties	36,000	30,000	30,000	-
Investment earnings	2,000	795	763	(32)
Miscellaneous	11,000	26,332	26,282	(50)
Total Revenues	1,192,590	1,239,137	1,201,014	(38,123)
Expenditures				
Current				
General government - judicial	1,115,870	1,168,743	1,159,233	9,510
Capital outlay	32,000	38,648	38,648	-
Total Expenditures	1,147,870	1,207,391	1,197,881	9,510
Excess of Revenues over Expenditures	44,720	31,746	3,133	(28,613)
Other Financing Sources				
Transfers in	-	-	33,583	33,583
Total Other Financing Sources	-	-	33,583	33,583
Net Change in Fund Balance	44,720	31,746	36,716	4,970
Fund Balance, Beginning of Year	871,441	871,441	871,441	-
Fund Balance, End of Year	\$ 916,161	\$ 903,187	\$ 908,157	\$ 4,970

Note A - Explanation of Differences between Revenues, Expenditures, and Other Financing Uses for the General Fund on a Budgetary Basis (Exhibit H) and General Fund on a GAAP Basis (Exhibit E).

Revenues

Actual (budgetary basis) "revenues" from the Budgetary Comparison Schedule	\$ 1,201,014
Adjustments:	
The District Attorney does not budget for on-behalf support provided by the State of Louisiana and the Rapides Parish Police Jury	2,052,030
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 3,253,044

Expenditures

Actual (budgetary basis) "expenditures" from the Budgetary Comparison Schedule	\$ 1,197,881
Adjustments:	
The District Attorney does not budget for on-behalf salaries and related benefits paid directly by the State of Louisiana and the Rapides Parish Police Jury	2,052,030
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 3,249,911

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

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
Title IV-D Fund
Year Ended December 31, 2012**

Schedule I

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 903,427	\$ 903,427	\$ 907,734	\$ 4,307
Investment earnings	-	-	32	32
Total Revenues	<u>903,427</u>	<u>903,427</u>	<u>907,766</u>	<u>4,339</u>
Expenditures				
Current				
General government - judicial - Title IV-D	899,827	899,827	874,183	25,644
Capital outlay	3,600	3,600	-	3,600
Total Expenditures	<u>903,427</u>	<u>903,427</u>	<u>874,183</u>	<u>29,244</u>
Excess of Revenues over Expenditures	-	-	33,583	33,583
Other Financing Uses				
Transfers out	-	-	(33,583)	(33,583)
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>(33,583)</u>	<u>(33,583)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Supplemental Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
General Fund
December 31, 2012**

Schedule J-1

Assets

Cash	\$	667,685
Certificate of deposit		52,406
Receivables		
Grant		13,319
Reimbursement of LACE disbursements		25,138
Due from Rapides Parish Police Jury		10,000
Other governmental units		38,604
Other receivables		18,116
Interest receivable		1
Interfund receivable from Title IV-D Fund		265,203
Interfund receivable from Agency Funds		
Restitution Fund		3,140
Worthless Checks Fund		908
Special Asset Forfeiture Trust Fund		22,785
Bond Forfeiture Fund		252
		1,117,557
Total Assets	\$	1,117,557

Liabilities and Fund Balance

Liabilities

Accounts payable	\$	209,400
Total Liabilities		209,400

Fund Balance

Spendable		
Assigned		100,000
Unassigned		808,157
Total Fund Balance		908,157

Total Liabilities and Fund Balance	\$	1,117,557
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See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual - Budgetary Basis
General Fund
Year Ended December 31, 2012**

**Schedule J-2
(Continued)**

	Final Budget	Actual (Budgetary Basis)	Variance - Positive (Negative)
Revenues			
Intergovernmental revenue			
Grant revenue	\$ 130,621	\$ 135,771	\$ 5,150
Driver's license fees	12,950	12,950	-
Legal fees	38,000	38,000	-
Fines and forfeitures			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	567,887	542,118	(25,769)
Pretrial intervention income	319,285	302,437	(16,848)
Charges for services			
Worthless checks collection fees	113,267	112,693	(574)
Lease income - Title IV-D Fund	30,000	30,000	-
Investment earnings	795	763	(32)
Miscellaneous	26,332	26,282	(50)
Total Revenues	1,239,137	1,201,014	(38,123)
Expenditures			
Current - general government - judicial			
Salaries and related benefits	533,757	533,755	2
Operating support to Criminal Court Fund	435,525	435,525	-
Local Agency Compensated Enforcement funding (LACE)	36,466	36,465	1
Grant expenses	31,011	25,563	5,448
Contract services	2,057	2,057	-
Insurance	10,537	6,374	4,163
Professional fees	14,625	14,625	-
Travel and seminars	20,698	20,859	(161)
Office maintenance	900	900	-
Vehicle maintenance	21,711	21,605	106
Office supplies	18,336	18,249	87
Utilities	3,713	3,900	(187)
Dues and subscriptions	32,744	32,744	-
Miscellaneous	6,663	6,612	51
Total General Government	1,168,743	1,159,233	9,510
Capital outlay	38,648	38,648	-
Total Expenditures	1,207,391	1,197,881	9,510

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual - Budgetary Basis
General Fund
Year Ended December 31, 2012**

	Final Budget	Actual (Budgetary Basis)	Schedule J-2 (Concluded) Variance - Positive (Negative)
Excess of Revenues over Expenditures	31,746	3,133	(28,613)
Other Financing Sources			
Transfers in			
Title IV-D Fund	-	33,583	33,583
Total Other Financing Sources	-	33,583	33,583
Net Change in Fund Balance	31,746	36,716	4,970
Fund Balance, Beginning of Year	871,441	871,441	-
Fund Balance, End of Year	<u>\$ 903,187</u>	<u>\$ 908,157</u>	<u>\$ 4,970</u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District
 Rapides Parish, Louisiana
 Balance Sheet
 Special Revenue Fund - Title IV-D Fund
 December 31, 2012**

Schedule K-1

Assets

Cash		\$	112,394
Receivables			
Grant			<u>216,966</u>
Total Assets		\$	<u><u>329,360</u></u>

Liabilities and Fund Balance

Liabilities			
Accounts payable		\$	64,157
Interfund payable to General Fund			<u>265,203</u>
Total Liabilities			<u>329,360</u>
Fund Balance			
Spendable			
Restricted			<u>-</u>
Total Liabilities and Fund Balance		\$	<u><u>329,360</u></u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Final Budget and Actual
Special Revenue Fund - Title IV-D Fund
Year Ended December 31, 2012**

Schedule K-2

	Final Budget	Actual	Variance - Positive (Negative)
Revenues			
Intergovernmental revenue			
Grant revenue			
Title IV-D Program	\$ 903,427	\$ 907,734	\$ 4,307
Investment earnings	-	32	32
Total Revenues	903,427	907,766	4,339
Expenditures			
Current - general government - judicial - Title IV-D			
Salaries and related benefits	800,000	760,920	39,080
Travel and seminars	10,620	1,614	9,006
Office supplies	3,210	11,560	(8,350)
Telephone	11,770	8,864	2,906
Utilities	5,992	7,954	(1,962)
Rent	38,520	36,000	2,520
Insurance	9,000	20,917	(11,917)
Dues and subscriptions	1,600	1,635	(35)
Building and maintenance	3,610	1,796	1,814
Parent locate services	360	26	334
Equipment lease	3,745	3,979	(234)
Professional fees	9,600	7,125	2,475
Library costs	1,800	8,078	(6,278)
Miscellaneous	-	3,715	(3,715)
Total General Government	899,827	874,183	25,644
Capital outlay	3,600	-	3,600
Total Expenditures	903,427	874,183	29,244
Excess of Revenues over Expenditures	-	33,583	33,583
Other Financing Uses			
Transfers out			
General Fund	-	(33,583)	(33,583)
Total Other Financing Uses	-	(33,583)	(33,583)
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

See independent auditor's report.

Agency Funds

Restitution Fund - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

Worthless Checks Fund - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

Special Asset Forfeiture Trust Fund - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

Bond Forfeiture Fund - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Combining Statement of Assets and Liabilities
Fiduciary Fund Types - All Agency Funds
December 31, 2012

Schedule L

	Restitution Fund	Worthless Checks Fund	Special Asset Forfeiture Trust Fund	Bond Forfeiture Fund	Total
Assets					
Cash	\$ 4,370	\$ 908	\$ 357,407	\$ 252	\$ 362,937
Seized vehicles	-	-	82,480	-	82,480
Seized jewelry and other seized assets	-	-	1,107	-	1,107
Total Assets	\$ 4,370	\$ 908	\$ 440,994	\$ 252	\$ 446,524
Liabilities					
Interfund payables	\$ 3,140	\$ 908	\$ 22,785	\$ 252	\$ 27,085
Amount held for others	1,230	-	418,209	-	419,439
Total Liabilities	\$ 4,370	\$ 908	\$ 440,994	\$ 252	\$ 446,524

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2012**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Schedule M Amount Expended
U.S. Department of Health and Human Services			
Administration for Children and Families			
Passed-through the State of Louisiana - Department of Children and Family Services			
Child Support Enforcement	93.563	360100037	\$ 599,104
Total U.S. Department of Health and Human Services			<u>599,104</u>
U.S. Department of Justice			
Bureau of Justice Assistance			
Passed-through the State of Louisiana - Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B10-3-002	25,141
		B11-3-002	50,720
Violence Against Women Office			
Passed-through the State of Louisiana - Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			
Recovery Act - Violence Against Women Formula Grants	16.588	M11-3-002	5,999
		M10-3-002	5,727
Office of Victims of Crime			
Passed-through the State of Louisiana - Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			
Crime Victim Assistance	16.575	C10-3-001	8,400
		C11-3-001	5,805
Total U.S. Department of Justice			<u>101,792</u>
Total Expenditures of Federal Awards			<u>\$ 700,896</u>

Notes:

All expenditures on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 2012.

See independent auditor's report.

Other Reports Required by *Government Auditing Standards* and OMB Circular A-133

**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***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

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

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides 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, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District Attorney of the Ninth Judicial District's basic financial statements, and have issued our report thereon dated June 19, 2013.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given the limitations, during the 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.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance and Other Matters

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

Purpose of this Report

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

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

June 19, 2013

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control over Compliance
Required by OMB Circular A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by OMB Circular A-133**

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the District Attorney of the Ninth Judicial District's, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2012. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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





PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Opinion on the Major Federal Program

In our opinion, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

Report on Internal Control over Compliance

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

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

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



PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

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

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

June 19, 2013

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2012**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:				Unmodified
Internal control over financial reporting:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None reported
Noncompliance material to the financial statements?	_____	Yes	<u> X </u>	No
<i>Management's Corrective Action Plan</i>				None Issued
<i>Management's Summary Schedule of Prior Audit Findings</i>				Not Applicable
<i>Memorandum of Recommendations and Other Comments</i>				None Issued

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None reported
Type of auditor's report issued on compliance for major programs:				Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____	Yes	<u> X </u>	No
Identification of major programs: CFDA # 93.563, Child Support Enforcement				
Dollar threshold used to distinguish between Type A and Type B programs:				\$300,000
Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2012**

Section II - Findings and Questioned Costs for Financial Statements

None

Section III – Findings and Questioned Costs for Federal Awards

None