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DISTRICT ATTORNEY OF THE TWENTIETH  
JUDICIAL DISTRICT

EAST AND WEST FELICIANA PARISH, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 1985

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Under provisions of statute, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-86

W. Randall Peay, Ltd.

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**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2005

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year ended on December 31, 2005. Please read it in conjunction with the transmittal letter at the front of this report and the District Attorney's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District Attorney's total net assets were \$286,587 over the course of this year's operations.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney government, reporting the District Attorney's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services, like public safety, were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS**

December 31, 2009

**Figure A-1  
Major Features of District Attorney's Government and Fund Financial Statements**

	Fund Statements		
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire District Attorney's governmental activities. Excludes funds used for District Attorney's non-governmental activities.	The activities of the District Attorney's funds are not proprietary or fiduciary, such as public safety and the FD-302 program.	Instances in which the District Attorney is the trustee or agent for someone else's resources, such as the retirement plan for District Attorney employees.
Required financial statements	<ul style="list-style-type: none"> <li>1. Statement of net assets</li> <li>2. Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>1. Balance Sheet</li> <li>2. Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>1. Statements of fiduciary net assets</li> <li>2. Statements of changes in fiduciary net assets</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability measurement	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or over the next few accounting periods included	All assets and liabilities, both short-term and long-term, the District Attorney's funds do not currently contain capital assets, although they can
Type of inflow/outflow measurement	All revenues, expenditures during year, regardless of when cash is received or paid	Revenues for which cash is received during or near the end of the year; expenditures when goods or services have been received and payments are due during the year or near fiscal year	All revenues and expenditures during year, regardless of when cash is received or paid

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2003**

**Government-wide Statements**

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statement of the net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets - the difference between the District Attorney's assets and liabilities - is one way to measure the District Attorney's financial position.

- Over time, increases or decreases in District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the District Attorney you need to consider additional financial factors such as changes in the finances of the State of Louisiana and the parishes of East and West Feliciana.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the public safety, and general administration.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District Attorney's most significant funds - not the District Attorney as a whole. Funds are accounting devices that the District Attorney used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The District Attorney has two kinds of funds:

- Governmental funds - Most of the District Attorney's basic services are included in the governmental funds, which focus on (1) how the other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, I am providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds - I excluded these activities from the District Attorney's governmental-wide financial statements because the District Attorney cannot use these assets to finance its operations.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2003

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE**

**Net Assets.** The District Attorney's combined net assets were as follows. (See Table A-1.)

**Table A-1  
District Attorney's Net Assets**

	Governmental Activities
	<u>2003</u>
Current and other assets	\$247,475
Capital assets	<u>78,310</u>
Total Assets	\$325,785
Current Liabilities	<u>25,198</u>
Total Liabilities	<u>\$ 25,198</u>
Net Assets	
Invested in capital assets	\$ 78,310
Unrestricted	<u>208,277</u>
Total Net Assets	<u>\$286,587</u>

**Governmental Activities**

**Table A-2  
Changes in District Attorney's Net Assets**

	Governmental Activities
	<u>2003</u>
Revenues	
Program revenues	
Charges for services	\$259,644
State grants and entitlements	391,429
Other	<u>22,383</u>
Total Revenues	\$703,429
Expenses	
General governmental	\$412,821
Total Expenses	<u>\$412,821</u>
Decrease in net assets	<u>\$168,329</u>

DISTRICT ATTORNEY OF THE TWENTYETH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

Governmental Activities (continued)

Table A-3  
Net Cost of District Attorney's Governmental Activities

	Total Cost Of Services 2003	Net Cost of Services 2003
Public safety	<u>\$259,899</u>	<u>\$127,170</u>
IVD program	<u>112,788</u>	<u>16,041</u>
Total	<u>\$372,687</u>	<u>\$143,211</u>

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$186,583.

General Fund Budgetary Highlights

Over the course of the year, the District Attorney did not make budget revisions. The District Attorney used the prior year (2002) budget figures as he did not take office until January 10, 2003.



DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2003, the District Attorney had invested \$78,310 in capital assets (See Table A-4)

**Table A-4**  
**District Attorney's Capital Assets**  
**(net of depreciation)**

	<b>Governmental Activities</b> <b>2003</b>
Furniture and equipment	\$78,310
Total	<u>\$78,310</u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The District Attorney is dependent on the State of Louisiana and the East and West Feliciana Parishes Police Juries for approximately 98 percent of its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2004 year is approximately the same as the year 2003.

**CONTRACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Samuel C. D'Acquila, District Attorney, 11651 Foy Boulevard St., St. Francisville, Louisiana, 70775.

# W. RANDALL PEAY, LTD.

(A Professional Accounting Corporation)

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## Independence Auditor's Report

The Honorable Samuel D'Arquie  
District Attorney of the  
Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the accompanying basic financial statements of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2003. These basic financial statements are the responsibility of the office of the District Attorney of the Twentieth Judicial District. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to the financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. I believe my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twentieth Judicial District, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 7 to the basic financial statements, the District Attorney adopted the provisions of Governmental Accounting Standards Board No. 34, Basic Financial Statements and Management's Discussion and Analysis for State or Local Governmental Accounting Standards Board Statement no. 33, Accounting and Financial Reporting for Nonexchange Transactions, in 2003.

In accordance with Government Auditing Standards, I have also issued a report dated June 27, 2003, on my consideration of the District Attorney of the Twentieth Judicial District's internal control over financial reporting and on one test of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The management's Discussion and Analysis on pages 1 through 4 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express an opinion on it.

My audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal assets is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-115, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Very truly,



W. Randall Pory, Ltd.

June 29, 2004

**W. RANDALL PEAY, LTD.**  
(A Professional Accounting Corporation)

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

Honorable Ernest D'Agalla  
District Attorney of the  
Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the basic financial statements of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2001, and have issued my report thereon dated June 29, 2004 which included an explanatory paragraph noting the adoption of Governmental Accounting Standards Board Statement No. 34. I have conducted my 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.

**Compliance**

As part of obtaining reasonable assurance about whether the District Attorney of the Twentieth Judicial District's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, with which noncompliance 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the District Attorney of the Twentieth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing my opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my opinion, could adversely affect the District Attorney of the Twentieth Judicial District's ability to record, process, summarize, and report financial data consistent with the objectives of management in the basic financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 2001-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the Legislative Auditor, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



W. Paul Taylor  
Chairman, Louisiana

June 28, 2004

## DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT

STATEMENT OF NET ASSETS  
DECEMBER 31, 2005

## ASSETS

Cash and cash equivalents	521,175
Receivables	50,500
Capital assets, net of accumulated depreciation	<u>78,128</u>
TOTAL ASSETS	649,803

## LIABILITIES AND NET ASSETS

## LIABILITIES

Accounts payable	21,200
Accrued salaries	10,314
Other liabilities	<u>1,684</u>
TOTAL LIABILITIES	32,198

## NET ASSETS

Invested in capital assets	78,128
Unrestricted	<u>571,675</u>
TOTAL NET ASSETS	649,803

The accompanying notes are an integral part of this financial statement.

## DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2005

Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Assets Governmental and
	Charge for Services	Operating Grants and Contributions	
<b>FUNCTIONS/PROGRAMS</b>			
Governmental activities			
Public safety	\$205,644	\$78,425	\$127,219
Health and welfare	531,788		531,788
Total governmental activities	737,432	78,425	659,007
General Revenues			
Interest and investment earnings			1,408
Miscellaneous			22,763
Total general revenues and special items			24,171
Revenues less expenses			683,178
Net assets - January 1, 2005			19,000
Net assets - December 31, 2005			183,178

The accompanying notes are an integral part of this financial statement.

## DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

GOVERNMENTS & FUNDS  
BALANCE SHEET  
DECEMBER 31, 2003

	General Fund	Special Revenue Fund	Total
<b>ASSETS</b>			
Cash and certificates of deposit	\$114,007	\$64,758	\$178,765
Accounts receivable:			
County from Louisiana Department of Health and Hospitals		24,964	24,964
Other	7,129		7,129
Due from other funds	<u>11,265</u>		<u>11,265</u>
<b>TOTAL ASSETS</b>	<b><u>\$142,601</u></b>	<b><u>\$89,722</u></b>	<b><u>\$232,323</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$24,288	\$0	\$24,288
Accrued salaries	3,000	6,769	\$9,769
Due to other funds		18,006	18,006
Other liabilities	<u>3,088</u>	<u>2,827</u>	<u>5,915</u>
<b>TOTAL LIABILITIES</b>	<b><u>29,384</u></b>	<b><u>17,602</u></b>	<b><u>46,986</u></b>
<b>Fund Balances</b>			
Unreserved undesignated	<u>\$15,217</u>	<u>\$72,087</u>	<u>\$87,304</u>
<b>TOTAL FUND BALANCES</b>	<b><u>\$15,217</u></b>	<b><u>\$72,087</u></b>	<b><u>\$87,304</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$44,601</u></b>	<b><u>\$89,722</u></b>	<b><u>\$134,323</u></b>

The accompanying notes are an integral part of this financial statement.



**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2009**

Total fund balances - Governmental Funds		\$20,076
Cost of capital assets at December 31, 2009	\$1,671	
Less: accumulated depreciation as of December 31, 2009	(5,211)	76,510
Elimination of interfund assets and liabilities		
Due from other funds	(11,714)	
Due to other funds	\$1,527	(756)
Total net assets at December 31, 2009 - Governmental Activities		<u>\$20,076</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
 GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	General Fund	Special Revenue Fund	Total
<b>REVENUES</b>			
Fees and forfeitures	\$77,489		\$77,489
Interest	289	731	1,020
Inter-governmental revenues:			
Louisiana Department of Social Services		148,750	148,750
Supplemental salary and benefits	379,425		379,425
Parish police jury	11,576		11,576
State of Louisiana	52,000		52,000
Check collection fees	79,447		79,447
Pre-paid information fees	45,000		45,000
Historic witness fees	4,958		4,958
Other	18,982		18,982
<b>TOTAL REVENUES</b>	<b>\$687,971</b>	<b>149,481</b>	<b>837,452</b>
<b>EXPENDITURES</b>			
General Government:			
Current operating:			
Personnel services	44,688	187,347	232,035
Auto	5,368	0	5,368
Supplemental salaries and benefits	379,425	0	379,425
Supplies and office	15,967	835	16,802
Rent		7,735	7,735
Other	48,152	5,473	53,625
Capital outlay	72,899	11,531	84,430
<b>TOTAL EXPENDITURES</b>	<b>\$326,899</b>	<b>192,786</b>	<b>519,685</b>
<b>EXCESS REVENUE (DEFICIT)</b>			
<b>EXPENDITURES</b>	<b>3,872</b>	<b>16,773</b>	<b>20,645</b>
<b>OTHER FINANCIAL RESOURCES</b>			
Operating transfers in	3,379		3,379
Operating transfers out	(5,371)		(5,371)
<b>Total other financing sources (used)</b>	<b>(1,992)</b>	<b>0</b>	<b>(1,992)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>3,872</b>	<b>16,773</b>	<b>20,645</b>
Fund balances - beginning of year	61,264	85,175	146,439
Fund balances - end of year	<b>\$65,136</b>	<b>\$101,948</b>	<b>\$167,084</b>

The accompanying notes are an integral part of this financial statement.

[DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT]

RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
DECEMBER 31, 2005

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Items		\$17,644
Capital Assets:		
Capital outlay capitalized	\$40,978	
Depreciation expense for year ended December 31, 2005	<u>(2,911)</u>	38,067
Some expenses reported in the statement of activities do not require the use of current resources and, therefore, are not reported as expenditures in governmental funds.		<u>11,695</u>
Change in Net Assets - Governmental Activities		<u>\$16,504</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2003

	<u>Agency Funds</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	<u>10,800</u>
<b>TOTAL ASSETS</b>	<b><u>10,800</u></b>
<b><u>LIABILITIES</u></b>	
Due to other governmental units	<u>0</u>
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>

The accompanying notes are an integral part of this financial statement.

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 within his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The Twentieth Judicial District encompasses the parishes of East and West Feliciana, Louisiana.

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

The following is a summary of the District Attorney's significant policies:

**A. Financial Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Twentieth Judicial District (the District Attorney) is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as a independent reporting entity.

As the governing authority of the parish, for reporting purposes, the East and West Feliciana Parish Police Jurors is the financial reporting entity for the East and West Feliciana Parishes. The financial reporting entity consists of (a) the primary government of (Parishes), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Parishes for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parishes to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parishes.

1. **SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)**

A. **Financial Reporting Entity (continued)**

2. Organizations for which the Parish does not appoint a voting majority but are fiscally dependent on the Parish.
3. Organizations for which the reporting entity's financial statements would be misleading if facts of the organization is not included because of the nature or significance of the relationship.

Because the East and West Feliciana Parish Police Juris provides a significant amount of financial revenues, the District Attorney was determined to be a component unit of the East and West Feliciana Police Juris, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the East and West Feliciana Parishes, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

B. **Fund Accounting**

The accounts of the District Attorney are organized on the basis of 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund Type

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:371.11, which provides that 12 % of the funds collected and bonds emitted be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General Fund accounts for the operations of the District Attorneys' office.

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**I. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)**

**ii. Fund Accounting (continued)**

Special Revenue Fund

The Special Revenue Fund consists of grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce 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.

Worthless Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 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 the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

Deficiency Fund Type

Agency Fund

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

Narcotic Seizure Account

The District Attorney's Narcotic Seizure Account is used to account for assets awarded by court judgments as a result of seizures and forfeiture of property in successfully prosecuted narcotics and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements

I. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)

C. Basis of Accounting/Measurement Focus

The GWFS were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB no. 33, Accounting and Financial Reporting for Non-exchange transactions.

Program Revenues

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

Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become receivable and available to pay current period liabilities. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.



District Attorney of the Twentieth Judicial District  
Notes to Financial Statements

1. **SUMMARY OF SIGNIFICANT ACCOUNT POLICIES** (continued)

3. **Basics of Accounting/Measurement Basis** (continued)

**Fund Financial Statements (FFS)**

Expensures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing resources.

A. **Budgets and Budgetary Accounting**

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

1. In accordance with the Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the General and Special Revenue Funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen-day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Compensated Absence**

On January 18, 2004, the District Attorney adopted a policy for leave benefits which allows a maximum of 10 days of vacation leave per calendar year to be earned. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate, but not over 20 days. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 35. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

**F. Cash and Certificates of Deposits**

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, and national banks having their principal office in Louisiana.

**G. Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual 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 assets.

Capital assets are recorded in the GAFFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 7 years.

**H. Operating Transfers In and Out**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

District Attorney of the Twentieth Judicial District  
Notes to Financial Statements

1. CHANGES IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2003, the District Attorney has implemented GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions, and GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. At December 31, 2003 there was no effect on fund balance as a result of the implementation of GASB 33.

GASB Statement No. 34 creates new basic financial statements for reporting on the District Attorney's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which had been the method of presentation in previously issued financial statements. Non-major funds are presented in total in one column in the fund financial statements.

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2003 to be restated in terms of Net Assets as follows:

Government Funds' Fund Balance, December 31, 2002		\$79,349
Add: Capital Assets as of December 31, 2002:		
Cost	\$42,655	
Accumulated Depreciation	<u>2,402</u>	<u>(0,245)</u>
Net Assets at December 31, 2002		<u>\$119,588</u>

**District Attorney of the Twelfth Judicial District  
Notes to Financial Statements**

**3. CAPITAL ASSETS**

Capital assets and depreciation activity as a fund for the year ended December 31, 2003 are as follows:

	Furniture and Equipment
Cost of capital assets December 31, 2002	\$42,655
Additions	<u>40,976</u>
Cost of capital assets December 31, 2003	<u>\$83,631</u>
Accumulated depreciation, December 31, 2002	0
Additions	<u>5,321</u>
Accumulated depreciation, December 31, 2003	<u>\$5,321</u>
Capital assets, net of accumulated depreciation, at December 31, 2003	<u>\$78,310</u>

Depreciation expense of \$5,321 for the year ended December 31, 2003 was charged to the following governmental functions:

Public service	\$3,675
Title IV-D	<u>1,646</u>
	<u>\$5,321</u>

**4. RETIREMENT SYSTEMS**

The District Attorney and Assistant District Attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple cost sharing, statewide public employees' retirement system administered and controlled by a separate board of trustees.

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**4. RETIREMENT SYSTEMS (continued)**

pertinent information relevant to each plan follows:

**1. Louisiana District Attorneys' Retirement System (LDARS)**

**Plan Description:** The LDARS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 297-4924.

**Funding Policy:** Plan members are required to contribute 7.00 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. There were no employer contributions required for 2003.

**5. ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS**

For the year ended December 31, 2003, the District Attorney recorded on-behalf payments for salary and benefits from the following sources:

East and West Feliciana Parish Police Juris	
Salaries	\$123,868
Total	<u>\$123,868</u>
State of Louisiana	
Salaries	\$711,557

**6. INTERFUND TRANSACTIONS**

The following is a summary of amounts due from and due to other funds at December 31, 2003:

	<u>Due From</u>	<u>Due To</u>
General Fund		
District Attorney's Narcotic Seizure Fund		\$ 67
Fund Special Revenue Fund	\$ 3,602	
Special Revenue Fund (Title IV-D)		
General Fund		3,602
Agency Fund		
General Fund	<u>67</u>	
	<u>\$ 3,729</u>	<u>\$ 3,729</u>

**District Attorney of the Twentieth Judicial District  
Notes to Financial Statements**

**7. CASH AND CERTIFICATES OF DEPOSIT**

At December 31, 2003, the carrying amount of the District Attorney's deposits was \$215,005 and the bank balances were \$217,376. Of the bank balances, \$143,878 was covered by federal depositary insurance and \$73,008 was covered by collateral held by the pledging bank's agent in the District Attorney's name.

**8. FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. Beginning July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2003 the District Attorney for the Twentieth Judicial District expended \$121,177 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

**9. LEASES**

The District Attorney's utilization of office equipment for use in the Cloutier and St. Francisville offices. The following is a schedule of the minimum rental commitments at December 31, 2003:

2004	\$6,915
2005	6,635
2006	6,915
2007	<u>1,768</u>
	<u>\$22,233</u>

Each lease is non-cancelable and the equipment is to be returned at the end of the lease term.

The District Attorney leases an automobile for use by the investigator. The following is a schedule of the minimum rental commitments at December 31, 2003:

2004	\$5,890
2005	<u>3,889</u>
	<u>\$9,779</u>

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE**

**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Original	Actual	Variance with First Budget Favorable (Unfavorable)
<b>REVENUES</b>			
Fees and tort claims	\$62,798	\$71,488	\$8,690
Interest	225	559	334
Intergovernmental revenue			
Supplemental salary and benefits	297,800	339,829	42,029
Florida justice pay	11,376	11,376	0
State of Louisiana	28,800	52,800	27,000
Check collection fees	34,400	39,847	5,447
Practical intervention fees	0	45,000	45,000
Electronic transfer fees	0	4,938	4,938
Other	2,800	19,287	17,487
<b>TOTAL REVENUES</b>	<b>534,209</b>	<b>658,971</b>	<b>124,762</b>
<b>EXPENDITURES</b>			
General Government			
Current operating:			
Personnel services	69,996	69,088	908
Auto	0	5,168	(5,168)
Supplemental salaries benefit	257,080	239,405	17,675
Supplies and office	2,000	13,987	(11,987)
Fuels	0	0	0
Other	38,136	85,152	(47,016)
Capital outlay	0	72,000	(72,000)
<b>TOTAL EXPENDITURES</b>	<b>397,192</b>	<b>537,680</b>	<b>(160,512)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>137,017</b>	<b>121,291</b>	<b>15,726</b>
<b>OTHER FINANCIAL SOURCES (USES)</b>			
Operating transfers in	0,000	0,000	0,000
Operating transfers out	(13,333)	(13,333)	(0,000)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>137,017</b>	<b>121,291</b>	<b>15,726</b>
<b>FUND BALANCES</b>			
Beginning of year	\$0,281	\$0,281	\$0
End of year	<b>\$137,304</b>	<b>\$121,582</b>	<b>\$15,726</b>

The accompanying notes are an integral part of this financial statement.  
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**DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Approved</u>
<b>REVENUES</b>			
Interest	0	331	\$331
Interagency financial services			
Executive Department of Social Services	<u>128,880</u>	<u>148,750</u>	<u>19,870</u>
<b>TOTAL REVENUES</b>	<u>128,880</u>	<u>149,081</u>	<u>20,201</u>
<b>EXPENDITURES</b>			
Costs of Government			
Current operating			
Personnel services	182,880	182,947	(67)
Rent	0	2,395	\$2,395
Supplies and other	9,000	833	\$8,167
Other	4,200	5,870	\$1,670
Capital outlay	<u>0</u>	<u>11,785</u>	<u>11,785</u>
<b>TOTAL EXPENDITURES</b>	<u>196,080</u>	<u>193,700</u>	<u>2,380</u>
<b>(SHORTAGE) SURPLUS OVER (UNDER) CAPITAL FUNDS</b>	<u>15,500</u>	<u>15,732</u>	<u>232</u>
<b>OTHER FINANCIAL SOURCES (USED)</b>			
Operating transfers in			0
Operating transfers out			0
Total other financial sources (used)	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USED)</b>	15,500	16,777	1,277
<b>FUND BALANCE</b>			
Beginning of year	<u>86,130</u>	<u>86,130</u>	<u>0</u>
End of year	<u>101,630</u>	<u>102,907</u>	<u>1,277</u>

The accompanying notes are an integral part of this financial statement.



**District Attorney of the Twentieth Judicial District  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2008**

Federal Grant or Pass-through Grantor Program ____ Title	Federal CFDA Number	Pass-through Entity's Identifying Number	Federal Expenditures
<b>U. S. Department of Health and Human Services Passed through the Louisiana Department of Social Services</b>			
Child Support Enforcement Title IV-D	93-549	DDS 802148	\$121,177

**Note A - Basis of Presentation**

The schedules of expenditures of federal awards include the federal grant activity of the District Attorney of the Twentieth Judicial District and are presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements, *Audit of States, Local Governments, and Non-Profit Organizations*.

**Note B - Reconciliation to Financial Statements**

The expenditures for the Title IV-D program are reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances as expenditures.

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the District Attorney of the Twentieth Judicial District.
2. One reportable condition disclosed during the audit of the financial statements is reported in the report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Twentieth Judicial District were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the IVD federal award programs.
5. There were not any audit findings relative to the IVD federal award program.
6. The program tested was Title IV-D, CFA Number 93 563.
7. The threshold for distinguishing Types A and B programs was \$100,000.
8. The District Attorney of the Twentieth Judicial District was not determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

2000 - 1

- |                 |  |
|-----------------|--|
| Finding:        | The segregation of duties is inadequate to provide effective internal control. |
| Cause:          | The condition is due to economic and space limitations.                        |
| Recommendation: | No action recommended.   |

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1993

**FINDINGS - FINANCIAL STATEMENTS ALBET (continued)**

**REPORTABLE CONDITIONS (continued)**

Management's  
Response:

Receipts received directly by bookkeepers are in the form of checks from the State or other government agencies. All disbursements are made by check, and all checks can be signed only by the District Attorney. Other controls are in place to provide adequate safeguarding of assets, even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas.

**FINDINGS AND QUESTIONED COSTS - IVD FEDERAL AWARD PROGRAMS**

None.

DISTRICT ATTORNEY OF THE TWENTIETH  
 JUDICIAL DISTRICT  
 St. Francisville, Louisiana

Summary Schedule of Prior Audit Findings  
 For the Year Ended, December 31, 2003

Ref. No.	Fiscal Year Finding Initially Reported	Description of Finding	Planned Corrective Action/Partial Corrective Action Taken
<b>Section I - Internal Control and Compliance Material to the Financial Statements</b>			
<u>None</u>			
<b>Section II - Internal Control and Compliance Material to the Federal Awards</b>			
2002-1	2002	No time sheets were kept by office personnel working on the Child Support Program	Mandatory time sheets have to be filled out monthly and signed by the employee if working on Child Support Program
<b>Section III - Management Letter</b>			
2002-1	2002	Bank Accounts not Reconciled	All Bank Accounts are reconciled monthly when the bank statements arrive.
2002-2	2002	Payroll tax deposits are not made timely.	Bookkeeper has been instructed as how and when to make the payroll deposits.