



March 3, 2021

**To the users of this report:**

The Louisiana Legislative Auditor (LLA), pursuant to the Audit Law of the State of Louisiana, is issuing the sworn financial statements of the District Attorney's Community Assistance Foundation (Foundation) for the fiscal year ended December 31, 2019.

The sworn financial statements were not issued by the LLA when originally received because the LLA was performing an investigation related to the Foundation and the District Attorney of the Fourteenth Judicial District. On February 25, 2021, the LLA issued its investigative report, which included the following findings:

- District Attorney Transferred Funds Received by His Office to a Nonprofit Corporation;
- Certain District Attorney Employees Performed Foundation and Campaign Activities During Work Hours;
- Funds Used for Personal Benefit;
- District Attorney Improperly Modified Court-Ordered Conditions of Misdemeanor Probation by Allowing Defendants to Buyout Community Service Hours;
- District Attorney Failed to Disclose Relationship with the Foundation; and
- Failure to Properly Account for Community Service Buyouts May Have Resulted in Materially Misstated Financial Statements

A copy of the investigative report may be found at the following link:

[http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/\\$FILE/00022D5A.pdf?OpenElement&.7773098](http://app.lla.state.la.us/PublicReports.nsf/0/0A34007C9B76E0F18625868700675A91/$FILE/00022D5A.pdf?OpenElement&.7773098)

If you need further assistance regarding the sworn financial statements, please contact Bradley D. Cryer, Director of Local Government Services at [bcryer@lla.la.gov](mailto:bcryer@lla.la.gov) or (225) 339-3880. If you need assistance regarding the investigative report, please contact Roger W. Harris, Director of Investigative Audit at [rharris@lla.la.gov](mailto:rharris@lla.la.gov) or (225) 339-3851.

Sincerely,

A handwritten signature in blue ink that reads "Thomas H. Cole".

Thomas H. Cole, CPA, CGMA  
Temporary Legislative Auditor

District Attorney's Community Assistance Foundation  
Lake Charles, Calcasieu Parish, Louisiana

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

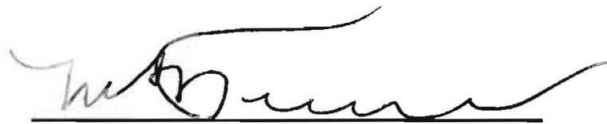
December 31, 2019

Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

Dear Sir or Madam:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended December 31, 2019. (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



\_\_\_\_\_  
Officer's Signature

Michael Terranova, Director  
Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

**Affidavit and Revenue Certification**

District Attorney's Community Assistance Foundation

Calcasieu Parish

Lake Charles, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

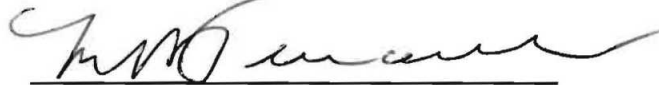
The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

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Personally came and appeared before the undersigned authority, Michael Terranova, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of District Attorney's Community Assistance Foundation as of December 31, 2019, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, Michael Terranova, who, duly sworn, deposes and says that District Attorney's Community Assistance Foundation received \$75,000 or less in revenues and other sources for the year ended December 31, 2019, and accordingly, is not required to have an audit for the previously mentioned year.



Officer's Signature

Sworn to and subscribed before me this 24<sup>th</sup> day of June, 2020.

  
NOTARY PUBLIC SIGNATURE & SEAL

Dorothy M. Leger  
Notary Public ID #007538  
Calcasieu Parish  
My Commission Expires at Death

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date <u>03-10-2021</u>

Please Complete This Section
Officer's Name: Michael Terranova
Officer's Title: Director
Address: 800 W. Bayou Pines Drive
City, Zip: Lake Charles 70601
Ph: Cell/Land: (337) 433-3326
E-mail: mike@twk-cpafirm.com

**District Attorney's Community Assistance Foundation****Statement of Cash Receipts and Disbursements  
For the Year Ended December 31, 2019**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Direct Public Support	\$ 3,050	\$	\$ 3,050
2. Diversion Program	\$ 38,083		\$ 38,083
3. Interest Income	\$ 88		\$ 88
4.			
5.			
<b>6.Total receipts</b> (add lines 1 - 5)	<u>\$ 41,221</u>	<u>\$</u>	<u>\$ 41,221</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Business Annual Report Fee	\$ 15	\$	\$ 15
8. Equipment Maintenance	\$ 141		\$ 141
9. Community Assistance	\$ 17,127		\$ 17,127
10. Insurance - Equipment	\$ 2,093		\$ 2,093
11. Professional Fees – Tax return preparation	\$ 2,125		\$ 2,125
12.			
<b>13.Total Disbursements</b> (add lines 7 - 12)	<u>\$ 75,834</u>	<u>\$</u>	<u>\$75,834</u>
14. Change in fund balance ( Lines 6 minus 13)	\$(34,613)	\$	\$(34,613)
15. Fund Balance at beginning of year	\$134,855	\$	\$134,855
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$100,242	\$	\$100,242

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

**District Attorney's Community Assistance  
Foundation**

**Balance Sheet, on December 31, 2019**

	<b>General Fund</b>	<b>Other Fund</b>	<b>Total</b>
<b>ASSETS</b> (balances at year-end) -Give brief description:			
1. Cash and cash equivalents on hand	\$ 61,285	\$	\$ 61,285
2. Investments (fair value) on hand			
3. Gift Cards	\$ 37,168		\$ 37,168
4. Equipment (Cost of trailer)	\$ 6,210		\$ 6,210
5. Other (brief description)	\$		
6. <b>Total Assets</b> (add lines 1 - 5)	<b>\$ 100,242</b>	<b>\$</b>	<b>\$100,242</b>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (give brief description):			
8.	\$	\$	\$
9.			
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	\$		\$
12. Fund balance (amount from Line 16 on Statement A)	\$100,242		\$100,242
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<b>\$100,242</b>	<b>\$</b>	<b>\$100,242</b>

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

**District Attorney's Community Assistance Foundation**

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer(Required Form - Please Submit Completed Form Per Attached Instructions)**

For the Year Ended December 31, 2019

**Agency Head Name and Title:** Michael Terranova, Director

<b>Purpose</b>	<b>Dollar Amount</b>
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government(if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses(example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18.

  X   Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS