

---

**DISTRICT ATTORNEY OF THE TWENTY-THIRD**  
**JUDICIAL DISTRICT**

**PARISHES OF ASCENSION, ASSUMPTION, AND**  
**ST. JAMES, LOUISIANA**

**FINANCIAL REPORT**

**DECEMBER 31, 2020**

---

**DISTRICT ATTORNEY OF THE TWENTY-THIRD**  
**JUDICIAL DISTRICT**

**PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA**

**FINANCIAL REPORT**

**DECEMBER 31, 2020**

## TABLE OF CONTENTS

	<u>Page</u>
<b><u>INDEPENDENT AUDITORS' REPORT</u></b>	
Independent Auditors' Report	1 - 2
<b><u>REQUIRED SUPPLEMENTARY INFORMATION - PART I</u></b>	
Management's Discussion and Analysis	3 - 8
<b><u>BASIC FINANCIAL STATEMENTS - PART II</u></b>	
Statement of Net Position	9
Statement of Activities	10
Governmental Funds - Balance Sheet	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	13
Reconciliation of Governmental Funds Statement of Revenues Expenditures, and Changes in Fund Balances to the Statement of Activities	14
Statement of Fiduciary Net Position	15
Statement of Changes in Fiduciary Net Position	16
Notes to Financial Statement	17 - 35
Description of Major Funds	36

## TABLE OF CONTENTS

	<u>Page</u>
<b><u>REQUIRED SUPPLEMENTARY INFORMATION-PART III</u></b>	
General Fund Budgetary Comparison Schedule	37
Special Revenue Fund Budgetary Comparison Schedule Title IV-D Fund-Budgetary Comparison Schedule	38
Schedule of Proportionate Share of the Net Pension Liability	39
Schedule of Employer's Contributions to Retirement System	40
<b><u>SUPPLEMENTAL INFORMATION-PART IV</u></b>	
Schedule of Compensation, Benefits and Other Payments to Agency Head	41
Justice System Funding Schedule - Collecting/Disbursing Entity	42
Justice System Funding Schedule - Receiving Entity	43
<b><u>OTHER REPORTS REQUIRED BY GOVERNMENTAL ACCOUNTING STANDARDS</u></b>	
Independent Auditors' 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>	44 - 45
Schedule of Findings and Responses	46
Schedule to Prior Year Findings	47



## **INDEPENDENT AUDITORS' REPORT**

The Honorable Ricky L. Babin  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, 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 Twenty-Third Judicial District (the "District Attorney"), as of and for the year ended December 31, 2020, 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.

### ***Auditors' 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 auditors' judgement, including the assessment of 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.

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, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the budgetary comparison schedules, the Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Employer's Contributions to Retirement System on pages 3 -8, 37-38, 39, and 40 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 inquires of management about methods of preparing the information and comparing the information for consistency with management's response to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

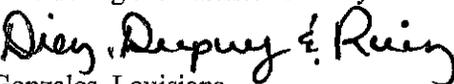
### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head, Justice System Funding Schedule-Collecting/Disbursing Entity, and Justice System Funding Schedule-Receiving Entity on pages 41-43 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule-Collecting/Disbursing Entity, and Justice System Funding Schedule-Receiving Entity 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 Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule-Collecting/Disbursing Entity, and Justice System Funding Schedule-Receiving Entity 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 25, 2021, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing or internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's 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's internal control over financial reporting and compliance.

  
Gonzales, Louisiana

June 25, 2021

# **DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

The section of District Attorney's annual financial report presents a discussion and analysis of the District Attorney's financial performance during the year that ended on December 31, 2020. Please read it in conjunction with the District Attorney's financial statements and the accompanying notes to the financial statements, which follow this section.

### **FINANCIAL HIGHLIGHTS**

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

- As a result of this year's operations, total net position was \$893,895. Net position decreased by \$164,972 from the previous year of \$1,058,867.
- Total net position is comprised of the following:
  - 1) Net investment in capital assets of \$127,954 represents the net book value of property and equipment.
  - 2) Restricted net position of \$113,378 represents the portion restricted for grant programs recorded in a special revenue fund.
  - 3) Unrestricted net position of \$652,563 represents the portion available to maintain continuing obligations to citizens and creditors.
- Total spending for all judicial activities was \$5,033,867 which was \$164,972 more than the charges for services, operating grants and contributions, and general revenues received for these activities of \$4,868,895.
- The governmental funds reported total ending fund balance \$1,121,824. Fund balance for governmental funds decreased by \$11,320 from the previous year \$1,133,144.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

Our auditor has provided assurance in their independent auditors' report, located before this MD&A that the Basic Financial Statements are fairly stated. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each of the other parts of the Financial Section.

#### **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 Net Position and the Statement of Activities report information about the entity as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

# **DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

These two statements report the District Attorney's net position and how they have changed. Net position – the difference between the District Attorney's assets and liabilities – is one way to measure the District Attorney's financial health, or financial position.

- Over time, increases or decreases in the District Attorney's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District Attorney are divided into two categories:

- Governmental activities – most of the District Attorney's basic services are included here. Fines and state and federal grants, and intergovernmental finance most of these activities.
- Fiduciary activities – Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for the other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurements of results of operations.

### **Fund Financial Statements**

The fund financial statements provide more detailed information about the District Attorney's most significant funds -- not the District Attorney's operations as a whole. Funds are accounting devices that the District Attorney uses 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 governmental funds, which focus on (1) how cash and 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. These funds are reported using an accounting method called modified accrual accounting, which means measures cash and all other financial assets that can readily be converted to cash. 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, we provide additional information on the subsequent page that explains the relationship (or differences) between them.
- Fiduciary funds – We exclude these activities from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

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

The Statement of Net Position and the Statement of Activities reports have only one type of activity – governmental activities. Fines, fees, grants, and intergovernmental charged to the public finance most of these activities.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

Our analysis below focuses on the net position of the governmental-type activities:

**STATEMENTS OF NET POSITION**

	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 1,347,627	\$ 1,338,974
Capital assets, net	127,954	121,112
Total assets	1,475,581	1,460,086
Deferred outflows of resources	755,128	329,131
<b>Total assets and deferred outflows of resources</b>	<b><u>2,230,709</u></b>	<b><u>1,789,217</u></b>
Current liabilities	162,336	139,514
Long term liabilities	1,073,542	444,269
Total liability	1,235,878	583,783
Deferred inflows of resources	100,936	146,567
<b>Total liabilities and deferred inflows of resources</b>	<b><u>1,336,814</u></b>	<b><u>730,350</u></b>
Net investment in capital assets	127,954	121,112
Restricted	113,378	114,939
Unrestricted	652,563	822,816
<b>Total net position</b>	<b><u>\$ 893,895</u></b>	<b><u>\$ 1,058,867</u></b>

As a result of this year's operations, net position decreased by \$164,972. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – absorbed most of the decrease this year. The balance in net position of \$893,895 represents the accumulated results of all past years' operations.

Our analysis below focuses on the change in net position of the governmental-type activities:

**STATEMENTS OF ACTIVITIES**

	<u>2020</u>	<u>2019</u>
Total program revenues	\$ 4,716,945	\$ 4,898,249
Total program expenses	5,033,867	4,954,820
<b>Net program loss</b>	<b>(316,922)</b>	<b>(56,571)</b>
Total general revenues	151,950	158,071
<b>Change in Net Position</b>	<b><u>\$ (164,972)</u></b>	<b><u>\$ 101,500</u></b>

The total revenues for the year in governmental activities were \$4,868,895 (\$1,549,358 in charges for services, \$3,167,587 in operating and grant contributions, \$4,403 in interest earnings, \$15,481 in other revenues, and \$132,066 in contributions from non-employer contributing entities-pension benefit). The total cost of all judicial programs and services was \$5,033,867. Decreases in program revenues are attributed to decreases in fines, forfeitures, and fee income due to COVID 19 shutdown.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

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

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

The government funds reported a combined fund balance of \$1,121,824. This reflects a decrease of \$11,320 from last year.

**BALANCE SHEETS**

	<u>2020</u>	<u>2019</u>
<b>Total Assets</b>	<u>\$1,314,194</u>	<u>\$1,306,508</u>
<b>Total Liabilities</b>	\$ 192,370	\$ 173,364
<b>Total Fund Balances</b>	<u>1,121,824</u>	<u>1,133,144</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$1,314,194</u>	<u>\$1,306,508</u>

**STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND  
BALANCES**

	<u>2020</u>	<u>2019</u>
<b>Total revenues</b>	\$ 4,736,829	\$ 4,932,459
<b>Expenditures:</b>		
Current	4,704,216	4,679,198
Capital Outlay	43,933	103,112
Total Expenditures	<u>4,748,149</u>	<u>4,782,310</u>
 Net change in fund balances	 (11,320)	 150,149
 <b>Fund Balances:</b>		
Beginning of the year	 1,133,144	 982,995
End of the year	<u>\$ 1,121,824</u>	<u>\$ 1,133,144</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

**General Fund Budgetary Highlights**

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

Original Budgeted Revenue	\$4,680,416	Original Budgeted Expenditures	\$4,387,565
Increase (Decrease) due to:		Increase (Decrease) due to:	
Fines & Forfeitures	(193,247)	Personnel Service	188,542
DAPP Fees	(118,212)	Auto Repair & Maintenance	(11,358)
Intergovernmental Revenue	113,840	Office Operations	(28,355)
Other	4,713	Travel & Conventions	(2,714)
Interest	<u>(9,561)</u>	Professional Services	(10,325)
		Other	343
<b>Final Budgeted Revenues</b>	<b><u>\$4,477,949</u></b>	Capital Outlay	<u>12,630</u>
		<b>Final Budgeted Expenditures</b>	<b><u>\$4,536,328</u></b>

**CAPITAL ASSETS**

*Capital Assets:* The investment in capital assets, net of accumulated depreciation for the governmental activity as of December 31, 2020 and 2019 was \$127,954 and \$121,112, respectively.

	<u>2020</u>	<u>2019</u>
Equipment & Furniture	\$ 259,937	\$ 252,875
Auto equipment	183,040	183,040
Other Equipment	<u>22,334</u>	<u>22,334</u>
Total Cost	465,311	458,249
Accumulated		
Depreciation	<u>(337,357)</u>	<u>(337,137)</u>
Net Capital Assets	<u>\$127,954</u>	<u>\$121,112</u>
Depreciation Expense	<u>\$ 37,091</u>	<u>\$ 36,021</u>

This year there was \$43,933 of additions in capital assets. More detailed information about the capital assets is presented in Note 3 to the financial statements. The District Attorney also disposed of \$36,871 of obsolete assets. These assets were moved out as inactive. There was no basis remaining with the disposed assets.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DECEMBER 31, 2020**

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

Among the factors considered in compiling the 2021 budget were:

- 1) Any changes in rates and fees for the next fiscal year
- 2) Any personnel changes
- 3) Any new laws and regulations enacted that would apply to the upcoming year
- 4) Any new revenue sources or expenditures not previously encountered

The District Attorney is dependent on the State of Louisiana and the Parish of Ascension for approximately 25% percent of its revenues. These entities receive a substantial part of their revenues from fines and forfeitures. 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.

**CONTACTING 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:

Sandy Sanchez, Accountant  
District Attorney of the Twenty-Third Judicial District,  
P.O. Box 750  
Donaldsonville, LA 70346  
Phone (225) 473-6777

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**STATEMENT OF NET POSITION**

**DECEMBER 31, 2020**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**ASSETS**

Cash and cash equivalents	1,177,427
Receivables	51,571
Prepaid Insurance	47,202
Due from other governments	71,427
Capital assets, net of accumulated depreciation	127,954
<b>TOTAL ASSETS</b>	<b><u>1,475,581</u></b>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related	755,128
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>755,128</u></b>

<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 2,230,709</u></b>
--	----------------------------

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

**LIABILITIES**

Accounts Payable	\$ 40,449
Accrued payroll and benefits	121,887
Long term liabilities:	
Compensated absences	16,265
Net pension liability	1,057,277
<b>TOTAL LIABILITY</b>	<b><u>1,235,878</u></b>

**DEFERRED INFLOWS OF RESOURCES**

Pension related	100,936
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>100,936</u></b>

**NET POSITION**

Net investment in capital assets	127,954
Restricted for grant program	113,378
Unrestricted	652,563
<b>TOTAL NET POSITION</b>	<b><u>893,895</u></b>

<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b><u>\$ 2,230,709</u></b>
--	----------------------------

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Program Revenues</u>		Net (Expense)
		Operating	Revenue and
	Charges for	Grants and	Changes in
	Service	Contributions	Net Position
<u>Expenses</u>	<u>                    </u>	<u>                    </u>	<u>Governmental</u>
			<u>Unit</u>
<b><u>FUNCTIONS/PROGRAMS</u></b>			
Governmental activities:			
General Government - Judicial	\$ 5,033,867	\$ 1,549,358	\$ 3,167,587
			\$ (316,922)
Total governmental activities	<u>\$ 5,033,867</u>	<u>\$ 1,549,358</u>	<u>\$ 3,167,587</u>
			(316,922)
General Revenues:			
Interest			4,403
Other			15,481
Contributions from non-employer contributing entities - pension benefit			<u>132,066</u>
Total general revenues			<u>151,950</u>
Change in net position			(164,972)
Net position - December 31, 2019			<u>1,058,867</u>
Net position - December 31, 2020			<u>\$ 893,895</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**DECEMBER 31, 2020**

	<u>General</u> <u>Fund</u>	<u>Title IV-D</u> <u>Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	1,053,775	\$ 120,066	\$ 1,173,841
Receivable	34,216	17,355	51,571
Due from other funds	17,355	-	17,355
Due from other governments	71,427	-	71,427
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 1,176,773</u>	<u>\$ 137,421</u>	<u>\$ 1,314,194</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities:			
Accounts Payable	\$ 36,133	\$ 730	\$ 36,863
Accrued payroll and benefits	115,997	5,890	121,887
Due to other funds	-	17,355	17,355
Compensated absences	16,197	68	16,265
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>168,327</u>	<u>24,043</u>	<u>192,370</u>
Fund balances:			
Restricted for grant program	-	113,378	113,378
Unassigned	1,008,446	-	1,008,446
	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCES	<u>1,008,446</u>	<u>113,378</u>	<u>1,121,824</u>
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITES AND FUND BALANCES	<u>\$ 1,176,773</u>	<u>\$ 137,421</u>	<u>\$ 1,314,194</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**

**TO THE STATEMENT OF NET POSITION**

**DECEMBER 31, 2020**

Total fund balances - Governmental Funds \$ 1,121,824

Amounts reported for governmental activities in the statement of net position are different due to:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:

Cost of capital assets at December 31, 2020	465,311	
Less: accumulated depreciation as of December 31, 2020	<u>(337,357)</u>	127,954

Prepaid insurance 47,202

Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund liabilities. These liabilities consist of the following:

Net pension liability		(1,057,277)
-----------------------	--	-------------

A cost-sharing employer is required to recognize pension expense and report deferred outflows of resources and deferred inflows of resources related to pensions for its proportionate share of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions. These deferrals reported on the Statement of Net Position consists of:

Deferred outflows-pension related	755,128	
Deferred inflows-pension related	<u>(100,936)</u>	<u>654,192</u>

Total net position at December 31, 2020 - Governmental Activities		\$ <u><u>893,895</u></u>
---	--	--------------------------

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	General Fund	Title IV-D Fund	Total Governmental Funds
<b><u>REVENUES</u></b>			
Fines and forfeitures	\$ 825,576	\$ -	\$ 825,576
DAPP fees	723,782	-	723,782
Intergovernmental revenue:			
Police jury and parish councils	1,588,371	-	1,588,371
School boards	66,250	-	66,250
Other government agencies	10,021	-	10,021
Grants	101,910	-	101,910
State Salary Supplement	1,012,241	-	1,012,241
Parish Salary Supplement	172,388	-	172,388
LA Dept. of Social Services	-	216,406	216,406
Other	15,481	-	15,481
Interest	4,305	98	4,403
<b>TOTAL REVENUES</b>	<b>4,520,325</b>	<b>216,504</b>	<b>4,736,829</b>
<b><u>EXPENDITURES</u></b>			
General Government:			
Current operating:			
Personnel service	4,037,506	186,939	4,224,445
Auto repair & maintenance	12,435	480	12,915
Office operations	384,237	12,963	397,200
Travel and conventions	3,273	380	3,653
Professional services	48,137	17,303	65,440
Other	563	-	563
Capital outlay	43,933	-	43,933
<b>TOTAL EXPENDITURES</b>	<b>4,530,084</b>	<b>218,065</b>	<b>4,748,149</b>
Net change in fund balances	(9,759)	(1,561)	(11,320)
Fund balances - beginning of year	1,018,205	114,939	1,133,144
Fund balances - end of year	<u>\$ 1,008,446</u>	<u>\$ 113,378</u>	<u>\$ 1,121,824</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

Total change in net fund balances-Governmental funds \$ (11,320)

Amounts reported for governmental activities in the statement of activities

(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.

Governmental activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized

43,933

Depreciation expense

(37,091)

6,842

Change in prepaid insurance

444

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These expenditures consist of:

Net effects of change in net pension liability, deferred outflows and deferred inflows

(160,938)

Change in Net Position - Governmental Activities

\$ (164,972)

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**STATEMENT OF FIDUCIARY NET POSITION**  
**DECEMBER 31, 2020**

	<u>Drug Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,586	\$ -	\$ 3,586
<b>TOTAL ASSETS</b>	<u>\$ 3,586</u>	<u>\$ -</u>	<u>\$ 3,586</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 3,586	\$ -	\$ 3,586
<b>TOTAL LIABILITIES</b>	<u>\$ 3,586</u>	<u>\$ -</u>	<u>\$ 3,586</u>

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**DECEMBER 31, 2020**

	<u>Drug Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Total</u>
Additions:			
Forfeitures	<u>\$ 76,588</u>	<u>\$ -</u>	<u>\$ 76,588</u>
Total additions			
Deductions:			
Disbursements	<u>74,541</u>	<u>-</u>	<u>74,541</u>
Total deductions			
Change in liabilities	<u>2,047</u>	<u>-</u>	<u>2,047</u>
Beginning liabilities	<u>1,539</u>	<u>-</u>	<u>1,539</u>
Ending liabilities	<u>\$ 3,586</u>	<u>\$ -</u>	<u>\$ 3,586</u>

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

# **DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

### **INTRODUCTION**

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 which in his district, is the representative of the State before the grand jury in his district, is legal advisor to the grand jury, and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Third Judicial District encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Basis of Presentation**

The accompanying basic financial statements of the 23<sup>rd</sup> Judicial District Attorney (District Attorney) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

#### **B. Reporting Entity**

For financial reporting purposes, the District Attorney includes all funds and activities that are controlled by the District Attorney as an independent elected parish official. There are no component units included or required to be included as part the financial reporting entity. The District Attorney is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the Parish Councils as required by Louisiana Law, the District Attorney is financially independent. Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of the local government, over which the District Attorney exercises no oversight responsibility, such as Parish Councils, Parish School Board, other independent elected parish officials, and municipalities with the Parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

# **DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

### 1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

#### C. **Fund Accounting**

##### **Government-Wide Financial Statements**

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain district attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. All of the judicial and administrative services are classified as governmental activities.

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

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

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

##### **Fund Financial Statements**

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

# DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Governmental Funds**

Governmental funds account for all of the District Attorney's general activities. The focus of the governmental funds measurement (in all fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

#### General Fund

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 15:571.11, which provides that 17% of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The General Fund accounts for the operations of the District Attorney's office.

#### Special Revenue Funds

Special Revenue Funds are used to account for fees, fines, and costs collected for a specified purpose or grants to be used specific purposed that deal with judicial prosecution.

#### **Fiduciary Funds**

#### Agency Funds

Agency Funds are used to account for assets held for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the:

- Drug Forfeiture Fund – The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgement or settlement as a result of drug-related activities.
- Bond Forfeiture Fund – The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the forfeiture of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The distribution of the proceeds of the bond forfeitures is in accordance with Louisiana Revised Statue 15:571:11 (L) and (M).

# DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Major Funds**

The funds are further classified as major based on the total amount of revenue or assets per fund as follows:

General Fund  
Title IV-D Fund

#### D. Basis of Accounting / Measurement Focus

##### Government Wide Financial Statements (GWFS)

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

The GWFS were prepared using the 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 takes place (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 Codification Section 2300.

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the 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 financial 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 measurable and available to pay current period liabilities. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period or within 60 days after year end. 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 earned. Substantially all other revenues are recorded when received.

# **DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES** (continued)

Expenditures 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 employee.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources. Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

#### **E. Budgets and Budgetary Accounting**

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

1. The District Attorney prepares an annual budget for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting 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 in December of the previous year 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.

#### **F. Compensated Absences**

The District Attorney's policy allows employees to earn leave benefits of up to 10 days of vacation leave and up to 10 days of sick leave per calendar year. After five years of employment, an employee is entitled to have three weeks of vacation leave. Two personal days are granted to employees yearly, which cannot be accrued. Employees are allowed to accrue compensatory time when working overtime.

Employees, who resign or retire, are entitled to receive pay for all unused vacation leave and compensatory time that has been accumulated. Employees are not paid for sick leave upon leaving, and sick leave is limited to twenty-five days.

At the end of the current year, employees have accumulated \$16,265 of vacation leave and compensatory time. This amount is recorded as a payable of the General Fund \$16,197 and the IV-D Fund \$68. The accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

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

**G. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in 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 or any other state of the United States, or under the laws of the United States.

**H. Capital Assets**

All capital assets with an original cost of \$500 or more are capitalized at historical cost or estimated historical costs for assets where actual cost is not available and depreciated over their useful lives (excluding salvage value). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Furniture and equipment            5-7 years
- Auto equipment                        5 years
- Other equipment                        10 years

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

**I. Operating Transfers In and Out**

Advances between fund as 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.

**J. Due from Other Governments**

The receivable amounts are made up of fines and fees collected by other governments to be remitted, amounts due on reimbursement grants, and reimbursements for expenditures from other agencies. No reserve for uncollectible is considered necessary for these receivables.

**K. Interfund Receivables and Payables**

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

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

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

L. **Equity Classifications**

*Government-wide Statements*

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

- Net investment in capital assets, (net)-consists of capital assets net of accumulated depreciation.
- Restricted net position-consists of assets that are restricted by the DA’s grantors (both federal and State)
- Unrestricted net position-consists of all other net assets that do not meet the definition of “restricted” or “invested in capital assets”.

*Fund Financial Statements*

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – represents balance where contracts have been established by parties outside the District Attorney or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the District Attorney’s highest level of decision-making authority.

Assigned – represents balances that are constrained by the District Attorney’s intent to be used for specific purposes but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purpose for which both restricted and unrestricted amounts are available, the District Attorney reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for the purposes for which committed, assigned, and unassigned amounts are available, the District Attorney reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

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

**M. Use of Estimates**

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

**N. Pension Plans**

The District Attorney is a participating employer in a defined benefit pension plan as described in Note 8. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plans' fiduciary net position has been determined on the same basis as they reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

**O. Deferred Inflows and Outflows of Resources**

In addition to assets, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The District Attorney has one item that qualifies for this category; pension related deferrals, which are reported in the government-wide statement.

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The District Attorney has only one item that qualifies for this category; pension related deferrals. The amounts deferred are recognized as an inflow of resources in the period that the amounts become available.

**P. Accounting Changes**

The GASB has issued its Statement No. 84 *Fiduciary Activities* which modifies the way Agency Funds account for certain of their activities. This pronouncement is effective for the District Attorney for the current year 2020.

# DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

### 2. CASH AND CASH EQUIVALENTS

A summary of deposits followed:

#### *Cash:*

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state or the laws of the United States. The District Attorney may invest in certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana.

Custodial credit risk is the risk that in an event of bank failure, the district's deposits may not be returned to it. The government does not have deposit policy for custodial risk. As of December 31, 2020, these deposits were completely collateralized and/or insured.

#### *Investments:*

The District Attorney has \$621,361 investment in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools.

- Credit risk: LAMP is rated AAAM by Standard & Poor's
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.
- Foreign currency risk: Not applicable

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

2. **CASH AND CASH EQUIVALENTS** (continued)

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

3. **CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2020 are as follows:

	<u>Furniture &amp; Equipment</u>	<u>Auto Equipment</u>	<u>Other Equipment</u>	<u>Total</u>
Cost of capital assets, 12/31/19	\$ 252,875	\$ 183,040	\$ 22,334	\$ 458,249
Additions	43,933	-	-	43,933
Deletions	<u>(36,871)</u>	<u>-</u>	<u>-</u>	<u>(36,871)</u>
Cost of capital assets, 12/31/20	<u>259,937</u>	<u>183,040</u>	<u>22,334</u>	<u>465,311</u>
Accumulated depreciation, 12/31/19	196,940	117,863	22,334	337,137
Additions	22,350	14,741	-	37,091
Deletions	<u>(36,871)</u>	<u>-</u>	<u>-</u>	<u>(36,871)</u>
Accumulated depreciation, 12/31/20	<u>182,419</u>	<u>132,604</u>	<u>22,334</u>	<u>337,357</u>
Capital assets, net of accumulated depreciation, at 12/31/20	<u>\$ 77,518</u>	<u>\$ 50,436</u>	<u>\$ -</u>	<u>\$ 127,954</u>

Depreciation expense for the year ended December 31, 2020 was \$37,091.

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

A portion of the salaries and benefits of the District Attorney and the Assistant District Attorneys are paid by the State of Louisiana and the Parishes of Ascension, Assumption, and St. James.

In accordance with GASB Codification Section N50.129, the amount of these salaries and benefits paid on-behalf directly to the District Attorney and the Assistant District Attorneys has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized in the current year from the State and the Parishes was \$1,012,241 and \$172,388, respectively.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

5. **CONTINGENCIES**

Claims and Litigation – Various lawsuits are pending against the District Attorney. In the opinion of the District Attorney, the potential loss on lawsuits will not be material to the District Attorney’s basic financial statements.

6. **INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables and payables for the individual funds were:

<b>Individual Fund</b>	<b>Interfund Receivable</b>	<b>Interfund Payable</b>
General Fund	\$ 17,355	\$ -
IV-D Fund	-	17,355
Total	<u>\$ 17,355</u>	<u>\$ 17,355</u>

7. **RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omission; injuring to employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance for each type of risk to which it is exposed.

8. **DEFINED BENEFIT PENSION PLANS**

The District Attorney is a participating employer in a cost-sharing defined benefit pension plan. This plan is administered by a public employee retirement system, the District Attorneys’ Retirement System (DARS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of DARS to the State Legislature. The system is administered by a separate board of trustees and is a component unit of the State of Louisiana.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing, calling or downloading the report as follows: DARS, 1645 Nicholson Drive, Baton Rouge, LA 70802-8143, (225) 267-4824, [www.ladars.org](http://www.ladars.org)

The District Attorney implemented Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contribution Made Subsequent to the Measurement Date – an Amendment of GASB 68. These standards require the District Attorney to record its proportional share of the pension plan’ Net Pension Liability and report the following disclosures:

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

**Plan Description:**

**District Attorneys' Retirement System (DARS)**

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on the first day of August, nineteen hundred and fifty-six and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistant in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or is they have 18 or more years of service and at least age 60, or is they have 23 or more years of service and are at least age 55, or is they have 30 years of service regardless of age. The normal retirement benefit is equal to 3 % of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 was at least 18 years of creditable service. Members who retire prior to age 60 with, less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced: 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, of who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, or age 55 and have 24 years of service credit or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (three and, one-half percent for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued service to age sixty.

Upon the death of a member with less than 5 years of creditable service; his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued to service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitle to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System.

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3 % of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his/her service, final average compensation, and plan provisions in effect on the last day of credible service immediately prior to the commencement of Back-DROP period. In addition to the money benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to 1/2 of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by board of trustees.

The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

**Funding Policy**

Article X, Section 29(E) (2) (a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions to DARS. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

Contributions to the plan is required and determined by State statute (which may be amended) are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2020, for the District Attorney and covered employees were as follows:

	<u>District Attorney</u>	<u>Employees</u>
DARS	4.00%	8.00%

The contributions made to the System for the past three fiscal years, which equaled the required contributions for each of these years, were as follows:

	<u>December 31,</u>		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
DARS	\$ 34,564	\$ 21,276	\$ 4,772

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The following schedule lists the District Attorney's proportionate share of the Net Pension Liability allocated to the pension plan as of the measurement date for the plan. The District Attorney uses this measurement to record its Net Pension Liability and associated amounts as of December 31, 2020 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used as of the respective measurement date. The District Attorney's proportion of the Net Pension Liability was based on the District Attorney's long-term share of contributions to the pension plan relative to the actual contributions of all participating employers.

	Measurement Date	Net Pension Liability	Rate at Measurement Date	Increase (Decrease) To Prior Year Rate
DARS	June 30, 2020	\$ 1,057,277	1.334486%	0.0143%

The pension plan's recognized pension expense of the District Attorney for the year ended December 31, 2020 was \$293,004.

At December 31, 2020, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 50,364	\$ 100,936
Changes of assumptions	474,648	-
Net difference between projected and actual earnings on pension plan investments	171,404	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	40,917	-
Differences between allocated and actual contributions Employer contributions subsequent to the measurement date	-	-
	17,795	-
	<u>\$ 755,128</u>	<u>\$ 100,936</u>

The District Attorney reported \$17,795 as deferred outflow of resources related to pension contributions made subsequent to the measurement date.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>DARS</u>
2021	\$ 142,156
2022	148,818
2023	172,226
2024	97,231
2025	<u>75,966</u>
	<u>\$ 636,397</u>

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability for the pension plan as of the measurement period for the plan are as follows:

	<u>DARS</u>
<b>Valuation Date</b>	June 30, 2020
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
	6 years June 30, 2020
	6 years June 30, 2019
	6 years June 30, 2018
<b>Expected Remaining Service Lives</b>	7 years June 30, 2017
	7 years June 30, 2016
	6 years June 30, 2015
<b>Investment Rate of Return</b>	6.25% net of investment expense
<b>Mortality</b>	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.
<b>Salary Increases</b>	5.00% (2.30% Inflation, 2.70% Merit)
<b>Cost of Living Adjustments</b>	Only those previously granted

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014, through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.50% for the year ended June 30, 2020.

The following table provided a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in the Retirement System target asset allocations as of the measurement period date for the plan:

Asset Class	Long-Term Target Asset Allocation	Expected Portfolio Real Rate of Return
Equities	48.27%	5.54%
Fixed Income	24.54%	1.09%
Alternatives	26.77%	1.87%
Cash	0.42%	0.00%
Total	100.0%	6.11%
Inflation		2.39%
Expected Arithmetic Nominal Return		8.50%

***Discount Rate***

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for DARS was 6.25%, for the measurement period years ended June 30, 2020.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

8. **DEFINED BENEFIT PENSION PLANS** (continued)

**Sensitivity of the Employer’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate**

The following table presents the District Attorney’s proportionate shares of the Net Pension Liability (NPL) using the discount rate of the Retirement System as well as what the District Attorney’s proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by the Retirement System:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
DARS Rates	5.25%	6.25%	7.25%
District Attorney’s Share of NPL	\$ 1,931,322	\$ 1,057,277	\$ 324,868

Non-employer contribution – In accordance with state statute, DARS received ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year December 31, 2020, and excluded from pension expense.

9. **DEFERRED COMPENSATION PLAN**

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to this 457 plan from eligible pay. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at any time. In 2020 and 2019, the District Attorney’s office matched employee’s contributions up to 7.5%, dollar for dollar. The total employer contributions made for December 31, 2020, 2019, and 2018 were \$89,141, \$90,395, and \$88,409, respectively.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**10. OPERATING LEASES**

The District Attorney maintains operating leases for seven copiers. The lease term for each of these leases varies from 48-60 months beginning on the date the lease is signed. As of December 31, 2020, the total lease payments were \$21,783. The following schedule by years for future minimal lease payments.

<u>December 31,</u>	<u>Future minimum lease payments</u>
2021	\$ 22,435
2022	18,593
2023	11,470
2024	-
Total	<u>\$ 52,498</u>

**11. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended December 31, 2020, expenditures in the general fund exceeded appropriations by \$9,759. Deficit is due to increases in general government personnel services and office operations. Available fund balance was sufficient to provide for the excess expenditures.

**12. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 25, 2021, noting that the Louisiana State Legislature passed a bill changing how Wildlife and Fishery violations are collected. Fines and fees for certain wildlife violations will be collected by the State Agency. The related financial impact cannot be reasonably estimated at this time.

No subsequent events after this date have been evaluated for inclusion in these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**DESCRIPTION OF MAJOR FUNDS**

**General Fund** – The General Fund accounts for the operations of the District Attorney’s office.

**Title IV-D Fund** – The Title IV-D Fund consists of reimbursement grant payments 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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>REVENUES</u></b>				
Fines and forfeitures	\$ 968,900	\$ 775,653	\$ 825,576	\$ 49,923
DAPP fees	846,700	728,488	723,782	(4,706)
Intergovernmental revenue:				
Police jury and parish councils	1,511,700	1,571,228	1,588,371	17,143
School boards	62,500	66,250	66,250	-
Other governmental agencies	53,800	63,800	10,021	(53,779)
Grants	60,000	101,656	101,910	254
State Salary Supplement	944,858	954,807	1,012,241	57,434
Parish Salary Supplement	204,858	193,815	172,388	(21,427)
Other	12,700	17,413	15,481	(1,932)
Interest	14,400	4,839	4,305	(534)
<b>Total Revenues</b>	<b>4,680,416</b>	<b>4,477,949</b>	<b>4,520,325</b>	<b>42,376</b>
<b><u>EXPENDITURES</u></b>				
General Government:				
Current operating:				
Personnel service	3,856,865	4,045,407	4,037,506	7,901
Auto repair & maintenance	23,700	12,342	12,435	(93)
Office operations	407,300	378,945	384,237	(5,292)
Travel and conventions	5,700	2,986	3,273	(287)
Professional services	56,900	46,575	48,137	(1,562)
Other	100	443	563	(120)
Capital outlay	37,000	49,630	43,933	5,697
<b>Total Expenditures</b>	<b>4,387,565</b>	<b>4,536,328</b>	<b>4,530,084</b>	<b>6,244</b>
Net change in fund balances	292,851	(58,379)	(9,759)	36,132
Fund Balance, Beginning of year	1,018,205	1,018,205	1,018,205	-
Fund Balance, End of year	<b>\$ 1,311,056</b>	<b>\$ 959,826</b>	<b>\$ 1,008,446</b>	<b>\$ 36,132</b>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**TITLE IV-D FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<b><u>REVENUES</u></b>				
Intergovernmental revenue:				
Louisiana Department of Social Services	\$ 212,200	\$ 218,387	\$ 216,406	\$ (1,981)
Interest	100	100	98	(2)
<b>Total Revenues</b>	<u>212,300</u>	<u>218,487</u>	<u>216,504</u>	<u>(1,983)</u>
<b><u>EXPENDITURES</u></b>				
General Government				
Current operating:				
Personnel service	164,000	189,594	186,939	2,655
Auto repair & maintenance	-	-	480	(480)
Office operations	700	12,664	12,963	(299)
Travel and conventions	700	384	380	4
Professional services	20,000	18,842	17,303	1,539
Capital outlay	14,310	-	-	-
<b>Total Expenditures</b>	<u>199,710</u>	<u>221,484</u>	<u>218,065</u>	<u>3,419</u>
Net change in fund balances	<u>12,590</u>	<u>(2,997)</u>	<u>(1,561)</u>	<u>(5,402)</u>
<b><u>FUND BALANCES</u></b>				
Beginning of year	<u>114,939</u>	<u>114,939</u>	<u>114,939</u>	<u>-</u>
End of year	<u>\$ 127,529</u>	<u>\$ 111,942</u>	<u>\$ 113,378</u>	<u>\$ (5,402)</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

As of the fiscal year ended (\*):

	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
	<b>DARS</b>	<b>DARS</b>	<b>DARS</b>	<b>DARS</b>	<b>DARS</b>	<b>DARS</b>	<b>DARS</b>
Employer's Proportion of the Net Pension Liability	1.3345%	1.3202%	1.2027%	1.1605%	0.8676%	0.7384%	0.5676%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,057,277	\$ 424,711	\$ 387,028	\$ 313,016	\$ 166,058	\$ 39,773	\$ 11,199
Employer's Covered-Employee Payroll	\$ 827,868	\$ 776,302	\$ 379,483	\$ -	\$ 524,389	\$ 426,486	\$ 319,071
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	127.7108%	54.7095%	101.9882%	0.0000%	31.6669%	9.3257%	3.5099%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.86%	93.13%	92.92%	93.57%	95.09%	98.56%	99.45%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

(\* ) The amounts presented have a measurement date of June 30th fiscal year end of the respective retirement system.

The Retirement System reported in this schedule is as follows:

DARS = District Attorneys' Retirement System

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**SCHEDULE OF THE EMPLOYER'S CONTRIBUTIONS TO  
RETIREMENT SYSTEM  
FOR THE YEAR ENDED DECEMBER 31, 2020 (\*)**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
	<u>DARS</u>						
Contractually Required Contribution <sup>1</sup>	\$ 34,565	\$ 21,082	\$ 4,796	\$ -	\$ 10,221	\$ 26,695	\$ 28,589
Contributions in Relation to Contractually Required Contribution <sup>2</sup>	34,564	21,276	4,772	-	9,372	26,611	28,320
Contribution Deficiency (Excess)	\$ 1	\$ (194)	\$ 24	\$ -	\$ 849	\$ 84	\$ 269
Employer's Covered Employee Payroll <sup>3</sup>	\$ 864,113	\$ 803,125	\$ 761,302	\$ -	\$ 584,074	\$ 508,470	\$ 341,560
Contributions as a % of Covered Employee Payroll	4.000%	2.625%	0.630%	0.000%	1.750%	5.250%	8.370%

\* Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

***For reference only:***

<sup>1</sup> Employer contribution rate multiplied by employer's covered employee payroll

<sup>2</sup> Actual employer contributions remitted to Retirement System

<sup>3</sup> Employer's covered employee payroll amount for the fiscal year ended December 31, 2019

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

Agency Head Name/Title: Ricky Babin, District Attorney

<b><u>PURPOSE</u></b>	<b><u>AMOUNT</u></b>
Salary - State	\$ 51,250
Salary - Parish Supplement	9,000
Salary - Office	110,000
Benefits - retirement	4,400
Car allowance (amount included in Salary - Office)	3,081
Conference travel	927
Continuing professional education fees	480
	<u>\$ 179,138</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**  
**Justice System Funding Schedule - Collecting/Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**

	<b>First Six Month Period Ended 06/30/20</b>	<b>Second Six Month Period Ended 12/31/20</b>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	\$ 1,575	\$ 84,660
<b>Add: Collections</b>		
Interest	3,727	676
Drop Charge Fees	600	600
Expungement Fees	1,800	3,000
Copy Fees	176	401
TWIC Letter Fees	85	100
Narcotics Diversion Program Fees	-	1,271
Driver Improvement Program Fees	125,337	112,753
Worthless Check Fees	1,576	1,875
Suspension Fees	10,501	13,710
State Police Drug Forfeitures	76,535	-
DAPP LEF Fees Due to DA's Law Enforcement Fund	2,200	1,775
DAPP Asu SO Fees Due to Assumption Parish Sheriff's Office	3,850	3,250
DAPP LSP Tech Fees Due to LSP & Other Agencies	11,025	8,680
Pre-Trial Diversion Program Fees	372,374	351,508
Restitution	779	1,321
<b>Subtotal Collections</b>	<u>610,564</u>	<u>500,920</u>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
Louisiana State Police, Drug Forfeiture	-	26,327
Ascension Parish Clerk of Court, Drug Forfeiture	-	658
Ascension Parish Criminal Court Fund, Drug Forfeiture	-	14,629
Louisiana District Attorney's Association, Drug Forfeiture	-	739
East Baton Rouge Sheriff's Office, Drug Forfeiture	-	17,559
Assumption Parish Sheriff's Office, DAPP Asu SO Fees	2,700	4,400
Louisiana State Police, DAPP LSP Tech Fees	4,975	12,750
Louisiana Department of Wildlife & Fisheries, DAPP LSP Tech Fees	100	100
Ascension Parish Sheriff's Office, DAPP LSP Tech Fees	150	500
Gonzales Police Department, DAPP LSP Tech Fees	50	100
Assumption Parish Sheriff's Office, DAPP LSP Tech Fees	150	200
St. James Parish Sheriff's Office, DAPP LSP Tech Fees	200	300
Gramercy Police Department, DAPP LSP Tech Fees	-	50
<b>Less: Amounts Retained by Collecting Agency</b>		
Interest	3,727	676
Drop Charge Fees	600	600
Expungement Fees	1,800	3,000
Copy Fees	176	401
TWIC Letter Fees	85	100
Narcotics Diversion Program Fees	-	1,271
Driver Improvement Program Fees	125,337	112,603
Worthless Check Fees	1,576	1,875
Suspension Fees	10,501	13,660
Drug Forfeitures	-	14,629
Law Enforcement Fees	2,200	1,775
Pre-Trial Diversion Program Fees	350,489	335,552
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Restitution Payments to Individuals (additional detail is not required)	779	1,321
Driver Improvement Program Fee Refunds	-	150
Suspension Fee Refunds	-	50
Pre-Trial Diversion Program Fee Refunds	-	100
Pre-Trial Diversion Program Class Instructor Fees	21,885	15,856
<b>Subtotal Disbursements/Retainage</b>	<u>527,479</u>	<u>581,931</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<u>\$ 84,660</u>	<u>\$ 3,649</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**Justice System Funding Schedule - Receiving Entity**

**As Required by Act 87 of the 2020 Regular Legislative Session**

<b>Cash Basis Presentation</b>	<b><u>First Six Month Period Ended 06/30/20</u></b>	<b><u>Second Six Month Period Ended 12/31/20</u></b>
<b>Receipts From:</b>		
Ascension Parish Sheriff, Criminal Court Costs	\$ 47,866	\$ 50,236
Ascension Parish Sheriff, Criminal Fines	22,520	29,862
Ascension Parish Sheriff, DA Investigative Fees	4,848	14,934
Ascension Parish Sheriff, Drug Forfeiture Income	3,030	10,176
Ascension Parish Sheriff, 2% Commercial Surety	48,596	55,852
Ascension Parish Sheriff, Bond Fees	5,012	4,053
Ascension Parish Sheriff, Interest	-	2,435
Ascension Parish Sheriff, Drug Screen Restitution	-	60
Assumption Parish Sheriff, Criminal Court Costs	13,484	17,747
Assumption Parish Sheriff, Criminal Fines	7,015	8,493
Assumption Parish Sheriff, Drug Forfeiture Income	6,062	11,706
Assumption Parish Sheriff, 2% Commercial Surety	16,543	23,444
Assumption Parish Sheriff, Bond Fees	1,792	2,023
St. James Parish Sheriff, Criminal Court Costs	10,709	13,930
St. James Parish Sheriff, Criminal Fines	5,566	5,362
St. James Parish Sheriff, DA Investigative Fees	1,920	1,760
St. James Parish Sheriff, Drug Forfeiture Income	149	619
St. James Parish Sheriff, 2% Commercial Surety	9,167	8,803
St. James Parish Sheriff, Bond Fees	1,955	1,288
City of Donaldsonville, Criminal Court Costs	4,280	6,480
City of Donaldsonville, Criminal Fines	2,176	2,537
City of Donaldsonville, 2% Commercial Surety	525	646
City of Donaldsonville, Bond Fees	126	126
City of Donaldsonville, Interest	-	74
City of Gonzales, Criminal Court Costs	6,460	6,980
City of Gonzales, Drug Forfeiture Income	2,870	-
Town of Sorrento, Criminal Court Costs	1,267	730
Town of Sorrento, Criminal Fines	-	21
Town of Sorrento, 2% Commercial Surety	75	25
Town of Sorrento, Interest	-	3
Louisiana Department of Public Safety, Reinstatement Fees	1,300	1,442
<b>Subtotal Receipts</b>	<b><u>\$ 225,314</u></b>	<b><u>\$ 281,847</u></b>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATERIALS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

The Honorable Ricky L. Babin  
District Attorney of the Twenty-Third Judicial District  
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of American 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 Twenty-Third Judicial District (the "District Attorney"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 25, 2021.

**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) as a basis for designing 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.

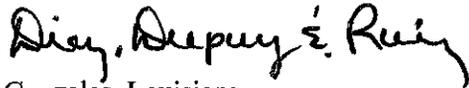
Our consideration of the internal control was for the limited purposed described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have 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 *Governmental 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.



Gonzales, Louisiana  
June 25, 2021

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**SCHEDULE OF FINDINGS AND RESPONSES**  
**YEAR ENDED DECEMBER 31, 2020**

**A. SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of the District Attorney of the Twenty-Third Judicial District was prepared in accordance with GAAP.
2. No significant deficiencies related to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Twenty-Third Judicial District, which would be required to be reported in accordance with *Government Auditing Standards*, were reported during the audit.

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**C. FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS**

None

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**

**SCHEDULE OF PRIOR YEAR FINDINGS**  
**YEAR ENDED DECEMBER 31, 2020**

**A. FINDINGS – FINANCIAL STATEMENT**

None

**B. FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS**

None