

**DISTRICT ATTORNEY OF THE
TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry**

Financial Report

Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable Chad Pitre
District Attorney of the Twenty Seventh Judicial District
Parish of St. Landry

Report on the Audit of the Financial Statements

Opinions

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 Seventh Judicial District ("District Attorney") as of and for the year ended December 31, 2024, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District, as of December 31, 2024 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 6, the District Attorney adopted new accounting guidance, GASB Statement No. 96, Subscription Based Information Technology Arrangements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney of the Twenty Seventh Judicial District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. We obtain an understanding of internal control relevant to the audit 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 District Attorney's internal control. Accordingly, no such opinion is expressed. We evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the schedule of employer's share of net pension liability and employer contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twenty Seventh Judicial District's basic financial statements. The comparative statements and the justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 comparative statements and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The prior year comparative information has been derived from the District Attorney's 2023 financial statements, which were 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, and, in our opinion, were fairly presented in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the comparative detailed budget comparison schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express any opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2025 on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 18, 2025

BASIC FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 1,661,412
Receivables	134,404
Prepaid insurance	31,813
Security deposits	<u>502</u>
Total current assets	1,828,131
Noncurrent assets:	
Capital assets, net	1,222,463
Subscription assets, net	<u>190,697</u>
Total noncurrent assets	<u>1,413,160</u>
Total assets	<u>3,241,291</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pension	<u>82,908</u>
LIABILITIES	
Current liabilities:	
Accounts payable	62,538
Accrued liabilities	9,910
Subscription liabilities	<u>34,487</u>
Total current liabilities	<u>106,935</u>
Noncurrent liabilities:	
Net pension liability	241,679
Subscription liabilities	<u>117,684</u>
Total noncurrent liabilities	<u>359,363</u>
Total liabilities	<u>466,298</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pension	<u>108,851</u>
NET POSITION	
Net investment in capital assets	1,260,989
Restricted for child support programs	104,823
Restricted for victim assistance and diversionary programs	143,170
Unrestricted	<u>1,240,068</u>
Total net position	<u>\$ 2,749,050</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Activities
For the Year Ended December 31, 2024

Activities	Expenses	Program Revenues		Net Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government -				
Judicial	<u>\$ 3,069,148</u>	<u>\$ 699,246</u>	<u>\$ 2,564,871</u>	<u>\$ 194,969</u>
General revenues:				
Interest and investment earnings				2,995
Non-employer contributions				59,744
Miscellaneous				<u>52,184</u>
Total general revenues				<u>114,923</u>
Change in net position				309,892
Net position - January 1, 2024				<u>2,439,158</u>
Net position - December 31, 2024				<u>\$ 2,749,050</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Special Revenue Funds

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

Title IV-D Fund

To account for incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs comparable 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.

Pre-Trial Diversion

To account for enrollment fees collected from participants in the Pre-Trial Diversion Program, authorized by Act 1170 of 1995. Additionally, this fund is used to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Balance Sheet
Governmental Funds
December 31, 2024

	General	Title IV-D	Pre-Trial Diversion	Total
ASSETS				
Cash and interest-bearing deposits	\$ 1,423,085	\$ 89,303	\$ 149,024	\$ 1,661,412
Receivables:				
Commissions on fines and forfeitures	7,251	-	-	7,251
Due from other funds	19,270	-	-	19,270
Due from others	81,616	42,336	3,201	127,153
Prepaid insurance	31,813	-	-	31,813
Security deposits	502	-	-	502
Total assets	<u>\$ 1,563,537</u>	<u>\$ 131,639</u>	<u>\$ 152,225</u>	<u>\$ 1,847,401</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 49,441	\$ 4,236	\$ 8,861	\$ 62,538
Accrued liabilities	6,406	3,504	-	9,910
Due to other funds	-	19,076	194	19,270
Total liabilities	<u>55,847</u>	<u>26,816</u>	<u>9,055</u>	<u>91,718</u>
Fund balances:				
Nonspendable	32,315	-	-	32,315
Restricted for child support programs	-	104,823	-	104,823
Restricted for victim assistance and diversionary programs	-	-	143,170	143,170
Unassigned	1,475,375	-	-	1,475,375
Total fund balances	<u>1,507,690</u>	<u>104,823</u>	<u>143,170</u>	<u>1,755,683</u>
Total liabilities and fund balances	<u>\$ 1,563,537</u>	<u>\$ 131,639</u>	<u>\$ 152,225</u>	<u>\$ 1,847,401</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2024

Total fund balances for governmental funds at December 31, 2024			\$ 1,755,683
Total net position reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			1,222,463
Intangible subscription assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.			190,697
The deferred outflows of expenditures for the employees' retirement system are not a use of current resources and, therefore, are not reported in the funds.			82,908
Long-term liabilities are not payable in the current period and, therefore, are not reported in the governmental funds.			
Long-term liabilities at December 31, 2024 consist of:			
Subscription liabilities		\$ (152,171)	
Net pension liability		<u>(241,679)</u>	(393,850)
The deferred inflows of contributions for the employees' retirement systems are not available resources and, therefore, are not reported in the governmental funds.			<u>(108,851)</u>
Total net position of governmental activities at December 31, 2024			<u>\$ 2,749,050</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Title IV-D	Pre-Trial Diversion	Total
Revenues:				
Fees, services, and commissions	\$ 252,652	\$ -	\$ 470,959	\$ 723,611
Intergovernmental revenue-				
Federal and state grants	223,553	516,484	-	740,037
Local appropriations	621,717	-	-	621,717
On-behalf payments	977,699	-	201,053	1,178,752
Interest income	2,655	119	221	2,995
Other revenues	52,184	-	-	52,184
Total revenues	<u>2,130,460</u>	<u>516,603</u>	<u>672,233</u>	<u>3,319,296</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	1,708,268	415,918	215,384	2,339,570
Operating services	365,231	79,356	42,874	487,461
Material and supplies	53,459	31,766	-	85,225
Other services and charges	-	-	3,800	3,800
Debt service	108,963	-	-	108,963
Capital outlay	254,053	-	-	254,053
Total expenditures	<u>2,489,974</u>	<u>527,040</u>	<u>262,058</u>	<u>3,279,072</u>
Excess (deficiency) of revenues over expenditures	<u>(359,514)</u>	<u>(10,437)</u>	<u>410,175</u>	<u>40,224</u>
Other financing sources (uses):				
Proceeds from subscriptions	238,371	-	-	238,371
Transfers in	373,408	18,374	-	391,782
Transfer out	(18,374)	-	(373,408)	(391,782)
Total other financing sources (uses)	<u>593,405</u>	<u>18,374</u>	<u>(373,408)</u>	<u>238,371</u>
Net change in fund balances	233,891	7,937	36,767	278,595
Fund balances, beginning	<u>1,273,799</u>	<u>96,886</u>	<u>106,403</u>	<u>1,477,088</u>
Fund balances, ending	<u>\$ 1,507,690</u>	<u>\$ 104,823</u>	<u>\$ 143,170</u>	<u>\$ 1,755,683</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2024

Total net changes in fund balances for the year ended December 31, 2024 per statement of revenues, expenditures and changes in fund balances	\$ 278,595
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 254,053	
Amortization expense	(47,674)	
Depreciation expense	<u>(72,915)</u>	133,464

Debt proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is recorded as an expenditure in the statement of revenues, expenditures, and changes in fund balances whereas the payment reduces the liability in the statement of net position.

Proceeds from subscriptions	(238,371)	
Principal payments	<u>107,383</u>	(130,988)

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.

Pension expense	(30,923)
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Because some revenues are not considered measurable at year end, they are not considered available revenues in the governmental funds.

Nonemployer's contribution to the District Attorney's employees' pension plan	<u>59,744</u>
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Change in net position of governmental activities	<u>\$ 309,892</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Fiduciary Assets and Liabilities
For the Year Ended December 31, 2024

	<u>Custodial Funds</u>
ASSETS	
Cash and interest-bearing deposits	<u>\$ 70,902</u>
LIABILITIES	
Due to others	<u>6,094</u>
NET POSITION	
Restricted for individuals and other governments	<u>\$ 64,808</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2024

	<u>Custodial Funds</u>
 ADDITIONS	
Forfeitures received	\$ 51,585
Restitution and worthless check collections	338,799
Other	<u>79</u>
Total additions	<u>390,463</u>
 DEDUCTIONS	
Forfeitures disbursed	68,922
Restitution and worthless checks disbursed	<u>338,799</u>
Total deductions	<u>407,721</u>
 Change in fiduciary net position	 (17,258)
 Net position - beginning	 <u>82,066</u>
 Net position - ending	 <u>\$ 64,808</u>

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty Seventh Judicial District, Parish of St. Landry, Louisiana (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty Seventh Judicial District encompasses the parish of St. Landry.

The financial statements of the District Attorney have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are described below.

A. Financial Reporting Entity

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. The District Attorney of the Twenty Seventh Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Government as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

B. Basis of Presentation

The District Attorney's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the District Attorney and the major funds financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity, which are considered governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

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

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered to be major if it is the primary operating fund of the entity or the total assets, liabilities, revenues, or expenditures of that individual governmental fund is at least 10 percent of the corresponding total for all governmental funds combined.

The District Attorney reports the following major governmental funds:

General Fund -

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

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion Program authorized by Act 1170 of 1995. Additionally, the District Attorney uses this fund to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

Title IV-D Fund

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by ACT 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of 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 SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

In addition, the District Attorney reports the following funds:

Fiduciary (Custodial) Funds -

Forfeiture Fund

The Forfeiture Fund consists of monies collected in accordance with both Louisiana Revised Statute 40:2616 and Louisiana Revised Statute 15:57.11(L). Disbursements from this fund are made to various agencies as prescribed by law.

Trust Fund

The Trust Fund consists of monies collected for general restitutions and various substance abuse classes. Disbursements from this fund are made to various individuals.

Worthless Checks Fund

The Worthless Checks Fund consists of monies collected in accordance with Louisiana Revised Statute 16:15.

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District Attorney, these funds are not incorporated into the government-wide statements.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. These funds uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

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

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

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

Program revenues

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

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and Interest-bearing Deposits

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Receivables

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

Interfund Receivables and Payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due from/to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

Equipment	3-5 years
Furniture and fixtures	7 years
Vehicles	3 years
Buildings and improvements	40 years

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

Vacation and Sick Leave

At December 31, 2024, the District Attorney has no accumulated leave benefits required to be reported.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Subscription Assets

Subscription assets are a result of subscription-based information technology agreements (SBITAs) in which the District Attorney has entered into a contract with a vendor that conveys control of the right to use the vendor's nonfinancial asset (the underlying asset) as specified by the subscription for a period of time in an exchange or exchange-like transaction. Such assets are reported net of amortization. Subscription assets are amortized at the lesser of useful life or contract term.

Equity Classifications

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

1. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
2. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
3. Unrestricted net position – consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

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

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

2. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney's office.
4. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney's adopted policy, only the District Attorney may assign amounts for specified purposes.
5. Unassigned – all other spendable amounts.

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

E. Interfund Transfers

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

F. 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, deferred outflows, liabilities, and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

G. Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension, and pension expense, has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide financial statements. In the governmental fund financial statements, contributions are recognized as expenditures when due.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2024, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$1,732,314 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	<u>\$ 1,661,412</u>	<u>\$ 70,902</u>	<u>\$ 1,732,314</u>

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

At December 31, 2024, bank balances in the amount of \$1,783,555 were covered by federal deposit insurance with \$459,828 being exposed to custodial credit risk. Deposits exposed to custodial credit risk are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Receivables

Receivables in the amount of \$134,404 at December 31, 2024, consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$ 68,591	\$ 3,201	\$ 71,792
State of Louisiana	<u>20,276</u>	<u>42,336</u>	<u>62,612</u>
Total	<u>\$ 88,867</u>	<u>\$ 45,537</u>	<u>\$ 134,404</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
Governmental activities:				
Capital assets not being depreciated -				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Capital assets being depreciated -				
Buildings and improvements	1,994,898	-	-	1,994,898
Furniture, fixtures, and equipment	381,668	15,682	-	397,350
Vehicles	137,893	-	-	137,893
Total capital assets	<u>2,614,459</u>	<u>15,682</u>	<u>-</u>	<u>2,630,141</u>
Less accumulated depreciation				
Buildings and improvements	994,590	51,936	-	1,046,526
Furniture, fixtures, and equipment	274,295	8,417	-	282,712
Vehicles	65,878	12,562	-	78,440
Total accumulated depreciation	<u>1,334,763</u>	<u>72,915</u>	<u>-</u>	<u>1,407,678</u>
Governmental activities, capital assets, net	<u>\$1,279,696</u>	<u>\$ (57,233)</u>	<u>\$ -</u>	<u>\$ 1,222,463</u>

Depreciation expense for the year ended December 31, 2024 of \$72,915 was charged to the judicial function.

(5) Employee Retirement Systems

The District Attorney participates in a cost-sharing defined benefit plan, administered by a public employee retirement system. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. The plan is not closed to new entrants. Substantially all eligible employees participate in the following retirement system:

Plan Descriptions:

District Attorneys' Retirement System (DARS) provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:1632-1633.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

A brief summary of eligibility and benefits of the plan is provided in the following table:

	<u>DARS</u>
Final average salary	Highest 36 months or 60 months ¹
Years of service required and/or age eligible for benefits	30 years of any age 23 years age 55 ² 18 years age 60 ² 10 years age 62 ²
Benefit percent per years of service	3.0% - 3.5% ²

¹ Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

² Joined plan before July 1, 1990

Contributions:

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. 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. In addition, DARS receives a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be non-employer contributing entities.

Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2024 for the defined benefit pension plans in which the primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
DARS	8.00%	12.25%	\$ 59,744	\$ 42,219

Net Pension Liability:

The District Attorney's net pension liability at December 31, 2024, is comprised of its proportionate share of the net pension liability relating to the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for the plan was measured as of the plan's measurement date of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportionate share of the net pension liability for the plan in which it participates was based on the District Attorney's required contributions in proportion to total required contributions for all employers.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

As of the most recent measurement date, the District Attorney's proportion for the plan and the change in proportion from the prior measurement date were as follows:

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Decrease from Prior Measurement Date</u>
DARS	\$ 241,679	0.502861%	(0.003447%)

Since the measurement date of the net pension liability was June 30, 2024, the net pension liability is based upon fiduciary net position for the plan as of that date. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney's net pension liability is available in the separately issued financial report for those fiscal years. The financial report for the plan may be accessed on their website as follows:

DARS - <http://ladars.org/>

Actuarial Assumptions:

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for the defined pension plan in which the District Attorney is a participating employer:

	<u>DARS</u>
Date of experience study on which significant assumptions are based	7/1/2014 - 6/30/2019
Expected remaining service lives	4
Inflation Rate	2.2%
Projected salary increases	5.0%
Projected benefit changes including COLAs	None
Source of mortality assumptions	(1), (2), (3)

(1) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Retirees multiplied by 115% for males and females for current employees.

(2) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries.

(3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Cost of Living Adjustments:

The pension plans in which the District Attorney participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA.

The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

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, each of the pension plan's fiduciary net positions 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 was 6.10%, which is no change from the prior year valuation.

Long-term Rate of Return

The long-term expected rate of return 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 expenses 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 and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return *
Fixed Income:		
Domestic	32.50%	2.50%
International	10.00%	3.50%
Equities:		
Domestic equity	45.00%	7.50%
International equity	5.00%	8.50%
Alternative investments	7.50%	4.50%
Total	<u>100.00%</u>	

* Arithmetic real rates of return

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Government's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Government's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
DARS	6.10%	<u>\$ 628,185</u>	<u>\$ 241,679</u>	<u>\$ (82,594)</u>

At December 31, 2024, the District Attorney owed \$3,133 to DARS which is its contractually required contribution.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2024, the District Attorney recognized \$73,142 in pension expense related to its participation in DARS.

At December 31, 2024, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to DARS from the following sources:

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 15,523	\$ 14,596
Changes of assumptions	33,026	
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	14,709	17,969
Net differences between projected and actual earnings on plan investments	-	76,286
Contributions subsequent to the measurement date	19,650	-
Total	<u>\$ 82,908</u>	<u>\$ 108,851</u>

Deferred outflows of resources of \$19,650 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (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:

Year Ended December 31	
2025	\$ (7,787)
2026	42,487
2027	(50,810)
2028	(29,483)
Total	<u>\$ (45,593)</u>

(6) Subscription-Based Information Technology Arrangements

During the year, the District Attorney implemented GASBS No. 96, subscription-based information technology arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription-based accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. The terms and conditions of the subscriptions do not contain variable payments, residual value guarantees, or any other special provisions. Details of the subscription agreements are as follows:

A - On March 11, 2024, the District Attorney entered into a 5-year subscription for the use of an internet-based cloud-enabled case management software with annual fixed payments of \$44,500. The subscription has an interest rate of 6.58%. The liability recorded at year end is \$152,171.

The value of the subscription asset is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being amortized:				
Software subscriptions	\$ -	\$ 238,371	\$ -	\$ 238,371
Less accumulated amortization	-	(47,674)	-	(47,674)
Subscription assets, net	<u>\$ -</u>	<u>\$ 190,697</u>	<u>\$ -</u>	<u>\$ 190,697</u>

Principal and interest payments under the subscription agreement is as follows:

Year Ending December 31,	Principal Payments	Interest Payments	Total
2025	\$ 34,487	\$ 10,013	\$ 44,500
2026	36,756	7,744	44,500
2027	39,175	5,325	44,500
2028	41,753	2,747	44,500
Total	<u>\$ 152,171</u>	<u>\$ 25,829</u>	<u>\$ 178,000</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

(7) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the St. Landry Parish Government.

(8) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2024.

(9) Risk Management

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(10) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2024:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental funds:		
General Fund	\$ 19,270	\$ -
Pre-Trial Diversion	-	194
Title IV-D	-	19,076
Total	<u>\$ 19,270</u>	<u>\$ 19,270</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. They are expected to be paid within the next fiscal year.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

B. Transfers

Interfund transfers consisted of the following at December 31, 2024:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ 373,408	\$ 18,374
Title IV-D	18,374	-
Pre-Trial Diversion	-	373,408
	<u>\$ 391,782</u>	<u>\$ 391,782</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(11) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance, requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and St. Landry Parish Government to certain employees of the District Attorney's office.

Salary payments are made by the State and St. Landry Parish Government directly to the employees of the District Attorney. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. Salaries paid to these employees include \$907,299 from the St. Landry Parish Government and \$147,421 from the State. Fringe benefits paid on behalf of these employees amount to \$110,320 from the St. Landry Parish Government and \$13,712 from the State.

(12) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Chad Pitre, District Attorney, for the year ended December 31, 2024 follows:

Salary	\$ 132,500	
Benefits - insurance	8,445	
Benefits - retirement	13,874	
Registration fees	500	
Conference travel	<u>2,691</u>	
		\$ 158,010
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)		<u>55,000</u>
Total		<u>\$ 213,010</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Basic Financial Statements (Continued)

(13) Restricted Net Position

At December 31, 2024, the District Attorney reported \$247,993 of restricted net position of which \$104,823 was restricted by grantors in relation to its Title IV program and the remaining \$143,170 was restricted by enabling legislation in accordance with La. R.S. 16:17(E) in relation to its pre-trial diversion program.

**REQUIRED
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, services, and commissions	\$ 345,160	\$ 258,919	\$ 252,652	\$ (6,267)
Intergovernmental revenues -				
Federal grants	157,063	220,098	223,553	3,455
Local appropriations	615,100	579,277	621,717	42,440
On-behalf payments	1,220,868	829,641	977,699	148,058
Interest income	1,470	2,714	2,655	(59)
Other revenues	42,120	47,596	52,184	4,588
Total revenues	<u>2,381,781</u>	<u>1,938,245</u>	<u>2,130,460</u>	<u>192,215</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	2,070,515	1,758,663	1,708,268	50,395
Operating services	445,397	332,680	365,231	(32,551)
Material and supplies	103,670	97,139	53,459	43,680
Debt service	22,763	108,963	108,963	-
Capital outlay	190,170	245,190	254,053	(8,863)
Total expenditures	<u>2,832,515</u>	<u>2,542,635</u>	<u>2,489,974</u>	<u>52,661</u>
Deficiency of revenues over expenditures	<u>(450,734)</u>	<u>(604,390)</u>	<u>(359,514)</u>	<u>244,876</u>
Other financing sources (uses):				
Proceeds from subscriptions	-	240,000	238,371	(1,629)
Transfers in	1,303,568	416,015	373,408	(42,607)
Transfers out	<u>(790,751)</u>	<u>(9,000)</u>	<u>(18,374)</u>	<u>(9,374)</u>
Total other financing sources	<u>512,817</u>	<u>647,015</u>	<u>593,405</u>	<u>(53,610)</u>
Change in fund balance	62,083	42,625	233,891	191,266
Fund balance, beginning	<u>1,273,799</u>	<u>1,273,799</u>	<u>1,273,799</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,335,882</u>	<u>\$ 1,316,424</u>	<u>\$ 1,507,690</u>	<u>\$ 191,266</u>

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Title IV-D Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 342,190	\$ 324,840	\$ 340,879	\$ 16,039
State grants	176,240	177,680	175,605	(2,075)
Interest income	70	90	119	29
Total revenues	<u>518,500</u>	<u>502,610</u>	<u>516,603</u>	<u>13,993</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	427,443	402,050	415,918	(13,868)
Operating services	87,040	80,833	79,356	1,477
Materials and supplies	<u>44,900</u>	<u>37,966</u>	<u>31,766</u>	<u>6,200</u>
Total expenditures	<u>559,383</u>	<u>520,849</u>	<u>527,040</u>	<u>(6,191)</u>
Deficiency of revenues over expenditures	<u>(40,883)</u>	<u>(18,239)</u>	<u>(10,437)</u>	<u>7,802</u>
Other financing sources (uses):				
Transfers in	133,353	9,000	18,374	9,374
Transfers out	<u>(133,353)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>9,000</u>	<u>18,374</u>	<u>9,374</u>
Change in fund balance	(40,883)	(9,239)	7,937	17,176
Fund balance, beginning	<u>96,886</u>	<u>96,886</u>	<u>96,886</u>	<u>-</u>
Fund balance, ending	<u>\$ 56,003</u>	<u>\$ 87,647</u>	<u>\$ 104,823</u>	<u>\$ 17,176</u>

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Pre-Trial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, services, and commissions	\$ 540,230	\$ 436,491	\$ 470,959	\$ 34,468
Intergovernmental revenues -				
On-behalf payments	-	180,000	201,053	21,053
Interest income	90	88	221	133
Total revenues	540,320	616,579	672,233	55,654
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	-	225,000	215,384	9,616
Operating services	37,080	39,180	42,874	(3,694)
Other services and charges	20,280	9,895	3,800	6,095
Total expenditures	57,360	274,075	262,058	12,017
Excess of revenues over expenditures	482,960	342,504	410,175	67,671
Other financing uses:				
Transfers out	(512,817)	(416,015)	(373,408)	42,607
Change in fund balance	(29,857)	(73,511)	36,767	110,278
Fund balance, beginning	106,403	106,403	106,403	-
Fund balance, ending	\$ 76,546	\$ 32,892	\$ 143,170	\$ 110,278

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2024*

Plan	Year ended December 31,	**		Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
		Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)			
DARS	2015	0.687340%	\$ 37,024	\$ 403,091	9.19%	98.56%
	2016	0.670900%	127,686	444,941	28.70%	95.09%
	2017	0.727320%	196,174	445,735	44.01%	93.57%
	2018	0.730650%	235,116	454,277	51.76%	92.92%
	2019	0.721940%	232,249	424,451	54.72%	93.13%
	2020	0.761706%	603,479	501,825	120.26%	84.86%
	2021	0.518184%	92,253	272,210	33.89%	96.79%
	2022	0.473396%	509,948	328,161	155.40%	81.65%
	2023	0.506308%	434,185	349,573	124.20%	85.85%
	2024	0.502861%	241,679	348,480	69.35%	92.33%

* The amounts presented have a measurement date of June 30, 2024.

** The amounts presented include employees paid directly by St. Landry Parish Government.

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

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Schedule of Employer Contributions
For the Year Ended December 31, 2024

Plan	Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Employee Payroll
DARS						
	2015	\$ 28,216	\$ 28,216	\$ -	\$ 403,091	7.00%
	2016	15,573	15,573	-	444,941	3.50%
	2017	-	-	-	445,735	0.00%
	2018	-	-	-	454,277	0.00%
	2019	5,306	5,306	-	424,451	1.25%
	2020	20,073	20,073	-	501,825	4.00%
	2021	19,558	19,558	-	272,210	7.18%
	2022	31,175	31,175	-	328,161	9.50%
	2023	37,619	37,619	-	349,573	10.76%
	2024	42,219	42,219	-	348,480	12.12%

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

See notes to required supplementary information.

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Notes to the Required Supplementary Information

(1) Budget and Budgetary Accounting

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

- a. The accountant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

(2) Pension Plans

A. District Attorneys' Retirement System

Changes of Assumptions – Changes of assumptions about future economic demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

(3) Excess of Expenditures Over Appropriations

For the year ended December 31, 2024, the District Attorney had actual expenditures over appropriations, at the functional level, as follows:

<u>Fund/Function</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund:			
Capital outlay	\$ 245,190	\$ 254,053	\$ (8,863)
Title IV-D Fund:			
General government	520,849	527,040	(6,191)

**SUPPLEMENTARY
INFORMATION**

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Net Position

December 31, 2024

With Comparative Totals as of December 31, 2023

	Governmental Activities	
	2024	2023
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$ 1,661,412	\$ 1,338,936
Receivables	134,404	181,629
Prepaid insurance	31,813	13,458
Security deposits	502	502
Total current assets	1,828,131	1,534,525
Noncurrent assets:		
Capital assets, net	1,222,463	1,279,696
Subscription assets, net	190,697	-
Total noncurrent assets	1,413,160	1,279,696
Total assets	3,241,291	2,814,221
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension	82,908	185,268
LIABILITIES		
Current liabilities:		
Accounts and other payables	62,538	51,580
Accrued liabilities	9,910	5,857
Notes payable	-	21,183
Subscription liabilities	34,487	-
Total current liabilities	106,935	78,620
Noncurrent liabilities:		
Net pension liability	241,679	434,185
Subscription liabilities	117,684	-
Total non-current liabilities	359,363	434,185
Total liabilities	466,298	512,805
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension	108,851	47,526
NET POSITION		
Net investment in capital assets	1,260,989	1,258,513
Restricted for child support programs	104,823	96,886
Restricted for victim assistance and diversionary programs	143,170	106,403
Unrestricted	1,240,068	977,356
Total net position	\$ 2,749,050	\$ 2,439,158

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Balance Sheet
Governmental Funds
December 31, 2024

With Comparative Amounts as of December 31, 2023

	2024				2023			
	General	Title IV-D	Pre-Trial Diversion	Total	General	Title IV-D	Pre-Trial Diversion	Total
ASSETS								
Cash and interest-bearing deposits	\$ 1,423,085	\$ 89,303	\$ 149,024	\$ 1,661,412	\$ 1,200,684	\$ 31,252	\$ 107,000	\$ 1,338,936
Receivables:								
Commissions on fines and forfeitures	7,251	-	-	7,251	9,229	-	-	9,229
Due from others	81,616	42,336	3,201	127,153	96,577	73,083	2,740	172,400
Due from other funds	19,270	-	-	19,270	5,713	-	497	6,210
Prepaid insurance	31,813	-	-	31,813	13,458	-	-	13,458
Security deposits	502	-	-	502	502	-	-	502
Total assets	<u>\$ 1,563,537</u>	<u>\$ 131,639</u>	<u>\$ 152,225</u>	<u>\$ 1,847,401</u>	<u>\$ 1,326,163</u>	<u>\$ 104,335</u>	<u>\$ 110,237</u>	<u>\$ 1,540,735</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 49,441	\$ 4,236	\$ 8,861	\$ 62,538	\$ 45,749	\$ 1,997	\$ 3,834	\$ 51,580
Accrued liabilities	6,406	3,504	-	9,910	5,517	340	-	5,857
Due to other funds	-	19,076	194	19,270	1,098	5,112	-	6,210
Total liabilities	<u>55,847</u>	<u>26,816</u>	<u>9,055</u>	<u>91,718</u>	<u>52,364</u>	<u>7,449</u>	<u>3,834</u>	<u>63,647</u>
Fund balances:								
Nonspendable	32,315	-	-	32,315	13,458	-	-	13,458
Restricted for child support programs	-	104,823	-	104,823	-	96,886	-	96,886
Restricted for victim assistance and diversionary programs	-	-	143,170	143,170	-	-	106,403	106,403
Unassigned	1,475,375	-	-	1,475,375	1,260,341	-	-	1,260,341
Total fund balances	<u>1,507,690</u>	<u>104,823</u>	<u>143,170</u>	<u>1,755,683</u>	<u>1,273,799</u>	<u>96,886</u>	<u>106,403</u>	<u>1,477,088</u>
Total liabilities and fund balances	<u>\$ 1,563,537</u>	<u>\$ 131,639</u>	<u>\$ 152,225</u>	<u>\$ 1,847,401</u>	<u>\$ 1,326,163</u>	<u>\$ 104,335</u>	<u>\$ 110,237</u>	<u>\$ 1,540,735</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2024

With Comparative Amounts for the Year Ended December 31, 2023

	2024				2023			
	General	Title IV-D	Pre-Trial Diversion	Total	General	Title IV-D	Pre-Trial Diversion	Total
Revenues:								
Fees, services, and commissions	\$ 252,652	\$ -	\$ 470,959	\$ 723,611	\$ 340,862	\$ -	\$ 543,550	\$ 884,412
Intergovernmental revenue-								
Federal and state grants	223,553	516,484	-	740,037	262,545	512,538	-	775,083
Local appropriations	621,717	-	-	621,717	417,953	-	-	417,953
On-behalf payments	977,699	-	201,053	1,178,752	926,398	-	183,805	1,110,203
Interest income	2,655	119	221	2,995	1,872	98	108	2,078
Other revenues	52,184	-	-	52,184	45,377	-	-	45,377
Total revenues	<u>2,130,460</u>	<u>516,603</u>	<u>672,233</u>	<u>3,319,296</u>	<u>1,995,007</u>	<u>512,636</u>	<u>727,463</u>	<u>3,235,106</u>
Expenditures:								
Current -								
General government - judicial:								
Personnel services and related benefits	1,708,268	415,918	215,384	2,339,570	1,689,587	411,399	223,679	2,324,665
Operating services	365,231	79,356	42,874	487,461	497,583	74,782	36,606	608,971
Material and supplies	53,459	31,766	-	85,225	56,128	36,497	-	92,625
Other services and charges	-	-	3,800	3,800	-	-	14,285	14,285
Debt service	108,963	-	-	108,963	22,763	-	-	22,763
Capital outlay	254,053	-	-	254,053	47,832	-	-	47,832
Total expenditures	<u>2,489,974</u>	<u>527,040</u>	<u>262,058</u>	<u>3,279,072</u>	<u>2,313,893</u>	<u>522,678</u>	<u>274,570</u>	<u>3,111,141</u>
Excess (deficiency) of revenues over expenditures	<u>(359,514)</u>	<u>(10,437)</u>	<u>410,175</u>	<u>40,224</u>	<u>(318,886)</u>	<u>(10,042)</u>	<u>452,893</u>	<u>123,965</u>
Other financing sources (uses):								
Proceeds from subscriptions	238,371	-	-	238,371	-	-	-	-
Transfers in	373,408	18,374	-	391,782	463,568	9,327	-	472,895
Transfer out	(18,374)	-	(373,408)	(391,782)	(9,327)	-	(463,568)	(472,895)
Total other financing sources (uses)	<u>593,405</u>	<u>18,374</u>	<u>(373,408)</u>	<u>238,371</u>	<u>454,241</u>	<u>9,327</u>	<u>(463,568)</u>	<u>-</u>
Net changes in fund balances	233,891	7,937	36,767	278,595	135,355	(715)	(10,675)	123,965
Fund balances, beginning	<u>1,273,799</u>	<u>96,886</u>	<u>106,403</u>	<u>1,477,088</u>	<u>1,138,444</u>	<u>97,601</u>	<u>117,078</u>	<u>1,353,123</u>
Fund balances, ending	<u>\$ 1,507,690</u>	<u>\$ 104,823</u>	<u>\$ 143,170</u>	<u>\$ 1,755,683</u>	<u>\$ 1,273,799</u>	<u>\$ 96,886</u>	<u>\$ 106,403</u>	<u>\$ 1,477,088</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Justice System Funding Schedule - Receiving Entity
Year Ended December 31, 2024

	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024
Cash Basis Presentation		
Receipts from:		
Criminal Court Costs/Fees		
City Court of Opelousas	\$ 13,214	\$ 10,704
City Court of Eunice	3,201	4,524
St. Landry Parish Sheriff	39,261	63,841
Bond Fees -		
St. Landry Parish Sheriff	34,032	32,706
Criminal Fines (Other) -		
St. Landry Parish Sheriff	15,300	8,650
Total receipts	<u>105,008</u>	<u>120,425</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 15,510</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended December 31, 2024

	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 91,307	\$ 66,898
Add: Collections		
Asset Forfeiture/Sale	22,704	28,881
Pre-Trial Diversion Program Fees	208,678	274,422
Restitution	116,031	112,711
Other (worthless checks)	58,770	25,930
Subtotal Collections	406,183	441,944
Less: Disbursements to Governments and Nonprofits		
Asset Forfeiture/Sale -		
Drug Asset Recovery Team	193	210
St. Landry Parish Sheriff	10,294	11,844
Criminal Court Fund	3,547	3,948
Clerk of Court	1,404	1,036
Krotz Springs Police Department	346	-
Pre-Trial Diversion Fees -		
City of Opelousas	7,266	5,188
Opelousas Marshal's Office	480	330
Louisiana State Police	10,883	12,208
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Collection Fee for Collecting/Disbursing to Others based on Fixed Amount -		
Other (worthless checks)	10,797	3,429
Collection Fee for Collecting/Disbursing to Others based on Percentage of		
Collection - Drug Forfeiture	3,547	3,948
Pre-Trial Diversion	186,118	253,661
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution Payments to Individuals	116,841	111,899
Other Disbursements to Individuals	78,876	26,528
Subtotal Disbursements/Retainage	430,592	434,229
Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 66,898	\$ 74,613

**OTHER
INFORMATION**

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2024			Variance with Final Budget Positive (Negative)	2023
	Budget		Actual		
	Original	Final			
Revenues:					
Fees, services, and commissions	\$ 345,160	\$ 258,919	\$ 252,652	\$ (6,267)	\$ 340,862
Intergovernmental revenues -					
Federal and state grants	157,063	220,098	223,553	3,455	262,545
Local appropriations	615,100	579,277	621,717	42,440	417,953
On-behalf payments	1,220,868	829,641	977,699	148,058	926,398
Interest income	1,470	2,714	2,655	(59)	1,872
Other revenues	42,120	47,596	52,184	4,588	45,377
Total revenues	<u>2,381,781</u>	<u>1,938,245</u>	<u>2,130,460</u>	<u>192,215</u>	<u>1,995,007</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	2,070,515	1,758,663	1,708,268	50,395	1,689,587
Operating services	445,397	332,680	365,231	(32,551)	497,583
Material and supplies	103,670	97,139	53,459	43,680	56,128
Debt service	22,763	108,963	108,963	-	22,763
Capital outlay	190,170	245,190	254,053	(8,863)	47,832
Total expenditures	<u>2,832,515</u>	<u>2,542,635</u>	<u>2,489,974</u>	<u>52,661</u>	<u>2,313,893</u>
Excess (Deficiency) of revenues over expenditures	<u>(450,734)</u>	<u>(604,390)</u>	<u>(359,514)</u>	<u>244,876</u>	<u>(318,886)</u>
Other financing sources (uses):					
Proceeds from subscriptions	-	240,000	238,371	(1,629)	-
Transfers in	1,303,568	416,015	373,408	(42,607)	463,568
Transfers out	<u>(790,751)</u>	<u>(9,000)</u>	<u>(18,374)</u>	<u>(9,374)</u>	<u>(9,327)</u>
Total other financing sources	<u>512,817</u>	<u>647,015</u>	<u>593,405</u>	<u>(53,610)</u>	<u>454,241</u>
Net change in fund balance	62,083	42,625	233,891	191,266	135,355
Fund balance, beginning	<u>1,273,799</u>	<u>1,273,799</u>	<u>1,273,799</u>	<u>-</u>	<u>1,138,444</u>
Fund balance, ending	<u>\$ 1,335,882</u>	<u>\$ 1,316,424</u>	<u>\$1,507,690</u>	<u>\$ 191,266</u>	<u>\$ 1,273,799</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Title IV-D Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2024			Variance with Final Budget Positive (Negative)	2023
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ 342,190	\$ 324,840	\$ 340,879	\$ 16,039	\$ 338,275
State grants	176,240	177,680	175,605	(2,075)	174,263
Interest income	70	90	119	29	98
Total revenues	<u>518,500</u>	<u>502,610</u>	<u>516,603</u>	<u>13,993</u>	<u>512,636</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	427,443	402,050	415,918	(13,868)	411,399
Operating services	87,040	80,833	79,356	1,477	74,782
Materials and supplies	<u>44,900</u>	<u>37,966</u>	<u>31,766</u>	<u>6,200</u>	<u>36,497</u>
Total expenditures	<u>559,383</u>	<u>520,849</u>	<u>527,040</u>	<u>(6,191)</u>	<u>522,678</u>
Excess (Deficiency) of revenues over expenditures	<u>(40,883)</u>	<u>(18,239)</u>	<u>(10,437)</u>	<u>7,802</u>	<u>(10,042)</u>
Other financing sources (uses):					
Transfers in	133,353	9,000	18,374	9,374	9,327
Transfers out	<u>(133,353)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>9,000</u>	<u>18,374</u>	<u>9,374</u>	<u>9,327</u>
Net change in fund balance	(40,883)	(9,239)	7,937	17,176	(715)
Fund balance, beginning	<u>96,886</u>	<u>96,886</u>	<u>96,886</u>	<u>-</u>	<u>97,601</u>
Fund balance, ending	<u>\$ 56,003</u>	<u>\$ 87,647</u>	<u>\$ 104,823</u>	<u>\$ 17,176</u>	<u>\$ 96,886</u>

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Pre-Trial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2024				
	Budget			Variance with Final Budget Positive (Negative)	2023
	Original	Final	Actual		
Revenues:					
Fees, services, and commissions	\$ 540,230	\$ 436,491	\$ 470,959	\$ 34,468	\$ 543,550
Intergovernmental revenues -					
On-behalf payments	-	180,000	201,053	21,053	183,805
Interest income	90	88	221	133	108
Total revenue	<u>540,320</u>	<u>616,579</u>	<u>672,233</u>	<u>55,654</u>	<u>727,463</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	-	225,000	215,384	9,616	223,679
Operating services	37,080	39,180	42,874	(3,694)	36,606
Other services and charges	<u>20,280</u>	<u>9,895</u>	<u>3,800</u>	<u>6,095</u>	<u>14,285</u>
Total expenditures	<u>57,360</u>	<u>274,075</u>	<u>262,058</u>	<u>12,017</u>	<u>274,570</u>
Excess of revenues over expenditures	482,960	342,504	410,175	67,671	452,893
Other financing uses:					
Transfers out	<u>(512,817)</u>	<u>(416,015)</u>	<u>(373,408)</u>	<u>42,607</u>	<u>(463,568)</u>
Net change in fund balance	(29,857)	(73,511)	36,767	110,278	(10,675)
Fund balance, beginning	<u>106,403</u>	<u>106,403</u>	<u>106,403</u>	-	<u>117,078</u>
Fund balance, ending	<u>\$ 76,546</u>	<u>\$ 32,892</u>	<u>\$ 143,170</u>	<u>\$ 110,278</u>	<u>\$ 106,403</u>

**INTERNAL CONTROL, COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

The Honorable Chad Pitre
District Attorney of the Twenty Seventh Judicial District
Opelousas, Louisiana

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Seventh Judicial District (District Attorney), as of and for the year ended December 31, 2024, 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 18, 2025.

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 18, 2025

DISTRICT ATTORNEY OF THE TWENTY SEVENTH JUDICIAL DISTRICT
Parish of St. Landry

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan
For the Year Ended December 31, 2024

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings-

There are no findings to report under this section.

B. Compliance Findings-

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings-

There are no findings to report under this section.

B. Compliance Findings-

There are no findings to report under this section.