

DISTRICT ATTORNEY OF THE TWENTIETH
JUDICIAL DISTRICT

EAST AND WEST FELICIANA PARISH, LOUISIANA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
PARISHES OF EAST AND WEST FELEICIANA
FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District'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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District Attorney of the Twentieth Judicial District'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 District Attorney of the Twentieth Judicial District'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, the *fiduciary funds*, and the aggregate remaining fund information of the District Attorney of the Twentieth Judicial District as of December 31, 2020, and the respective changes in financial position for the year then ended in conformity 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 on pages 3 through 7, the budgetary comparison information on pages 30 through 31, and the schedule of the District Attorney's proportionate share of the *net pension liability* on pages 32 and 33 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 the 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.

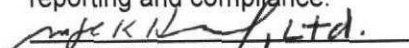
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

Other Supplementary Information

The other supplemental information schedules listed in the table of contents are 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. This includes the Justice System Funding Schedules (reporting schedules) created by Act 87 of the Louisiana 2020 Regular Legislative Session. These reporting schedules are also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and 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 information is 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 a report dated September 10, 2021, on our consideration of the District Attorney of the Twentieth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Twentieth Judicial District's internal control over financial reporting and compliance.


McDuffie K. Herrod, Ltd.

A Professional Accounting Corporation
September 10, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

This section of the District Attorney's *annual financial report* presents our discussion and analysis of the District Attorney's financial performance during the fiscal year ended on December 31, 2020. Please read it in conjunction with the transmittal letter at the front of this report and the District Attorney's financial statements, which follow this section.

PAST ACCOMPLISHMENTS

During 2020, the District Attorney had the following:

- The District Attorney's office in East Feliciana Parish saw 715 *criminal cases filed*.
- The District Attorney's office in West Feliciana Parish saw 621 *criminal cases filed*.

GRANT PROGRAMS:

- **THE VICTIM ASSISTANCE PROGRAM** offers free counseling to victims who cannot afford counseling on their own. This program uses local licensed counselors who have years of experience in counseling. This program is now in its fifteenth year.
- **THE DRUG DIVERSION PROGRAM** offers first time drug offenders educational classes on how to abstain from drugs and alcohol, and the effects of drug and alcohol abuse. Instructors consist of local professionals who have a background in education. This program is now in its twelfth year. The enrollment in the program for the year 2020 was 14 persons.
- **VICTIM RESTITUTION ASSISTANCE PROGRAM** works directly with assigned victims who have received restitution awards. Qualifying victims in East Feliciana Parish was 211 and 85 victims qualified in West Feliciana Parish.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

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

Government-Wide Statements

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

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

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

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

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

Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds - not the District Attorney as a whole. Funds are accounting devices that the District Attorney 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 the governmental funds, which focus on: (1) how the other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

- Fiduciary funds - we excluded these activities from the District Attorney's governmental-wide financial statements because the District Attorney cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

Net Position. The District Attorney's combined net position was as follows. (See Table A-1.)

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

	Governmental Activities	
	2019	2020
Current and other assets	\$ 544,257	\$ 431,800
Capital assets – net	66,105	77,309
Deferred Outflows – Pension	71,982	191,920
Total Assets & Deferred Outflows	682,344	701,029
 Current Liabilities	 29,167	 10,749
Long-Term Liabilities	95,420	263,313
Deferred Grant Revenue	0	0
Deferred Inflows - Pension	42,956	53,215
Total Liabilities & Deferred Inflows	167,543	327,277
 Net Assets		
Invested in capital assets	66,105	77,309
Unrestricted	448,696	296,443
Total Net Assets	514,801	373,752

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

Governmental Activities

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

	Governmental Activities	
	2019	2020
Revenues		
Program Revenues		
Charges for services	\$ 386,781	\$ 354,521
State grants and entitlements	338,078	367,037
Other	77,564	66,634
Total Revenues	\$ 802,423	\$ 788,192
Expenses		
General governmental	916,049	929,241
Total Expenses	916,049	929,241
Increase (decrease) in net position	\$ (113,626)	\$ (141,049)

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

	Total Cost of Services 2019	Total Cost of Services 2020
Public Safety	\$ 708,802	\$ 728,578
IVD Program	207,247	200,663
Total	\$ 916,049	\$ 929,241

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$373,752.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the District Attorney had invested \$77,309 in capital assets (See Table A-4)

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

	Governmental Activities	
	2019	2020
Furniture and equipment	<u>\$ 66,105</u>	<u>\$ 77,309</u>
Total	<u>\$ 66,105</u>	<u>\$ 77,309</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District Attorney is dependent on the State of Louisiana and the East and West Feliciana Parishes Police Juries for most of its revenues. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2021 year is approximately the same as the year 2020.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT STAFF

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
Statement of Net Position
December 31, 2020

ASSETS AND DEFERRED OUTFLOWS

Cash and Cash Equivalents	\$	208,397
Investments		58,724
Receivables, net		160,443
Prepaid expenses		4,236
Capital assets, net of accumulated depreciation		77,309
		<u>509,109</u>
Deferred Outflows		
Pension Related		191,920
		<u>191,920</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS		<u>701,029</u>

LIABILITIES AND DEFERRED INFLOWS

LIABILITIES

Accounts payable		9,347
Accrued payables		1,402
		<u>10,749</u>

LONG-TERM LIABILITIES

Net Pension Liability		263,313
		<u>263,313</u>

DEFERRED INFLOWS

Deferred Grant Revenue		-
Pension Related		53,215
		<u>53,215</u>

TOTAL LIABILITIES AND DEFERRED INFLOWS		<u>327,277</u>
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NET POSITION

Invested in capital assets		77,309
Unrestricted		296,443
		<u>373,752</u>

TOTAL NET POSITION	\$	<u>373,752</u>
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The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
Statement of Activities
For the Year Ended December 31, 2020

		Program Revenues		Net (Expenses) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental unit
<u>FUNCTIONS PROGRAMS</u>				
Governmental activities				
Public safety	\$ 728,578	\$ 354,521	\$ 167,723	\$ (206,334)
Health and welfare - IV-D	200,663		199,314	(1,349)
Total governmental activities	\$ 929,241	\$ 354,521	\$ 367,037	\$ (207,683)
General Revenues:				
			301	
			28,405	
			37,928	
				\$ 66,634
				(141,049)
				514,801
				\$ 373,752

The accompanying notes are an integral part of this financial statement

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	IV-D Special Revenue Fund	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 134,017	\$ 74,380	\$ 208,397
Investments	58,724	0	58,724
Accounts receivables			
State grants			0
Grants from DCFS- IV-D		83,048	83,048
Dept. of Corrections	1,399		1,399
Other receivables	75,162	834	75,996
Prepaid Expense	4,236		4,236
TOTAL ASSETS	<u>\$ 273,538</u>	<u>\$ 158,262</u>	<u>\$ 431,800</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts payable	\$ 9,347	\$ -	\$ 9,347
Accrued payables	1,001	401	1,402
TOTAL LIABILITIES	<u>10,348</u>	<u>401</u>	<u>10,749</u>
Fund balances:			
Fund Equity - Unassigned	263,190		263,190
Fund Equity - Assigned		157,861	157,861
TOTAL FUND BALANCES	<u>263,190</u>	<u>157,861</u>	<u>421,051</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 273,538</u>	<u>\$ 158,262</u>	<u>\$ 431,800</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2020

Total fund balances - Governmental Funds		\$ 421,051
Total net assets reported in the statement of net position is different because:		
Deferred Outflows - Pension Related		191,920
Capital Assets:		
Cost of capital assets at December 31, 2020	423,066	
Less: accumulated depreciation as of December 31, 2020	<u>(345,757)</u>	77,309
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the Governmental Balance Sheet		
Deferred Inflows - Pension Related		(53,215)
Deferred Inflows - Grant Related		
Net Pension Liability		<u>(263,313)</u>
Total net position at December 31, 2020 - Governmental Activities		<u>\$ 373,752</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund	Special Revenue Fund	Total
<u>REVENUES</u>			
Commissions of fines and forfeitures	\$ 99,810		\$ 99,810
Interest earnings	279	22	301
Intergovernmental revenue:			
Department of Children & Family Services		199,317	199,317
Parish Police Jury	128,262		128,262
State of Louisiana			-
Grants	38,966		38,966
Check collection and DA fees	28,405		28,405
Pre-trial intervention fees	126,935		126,935
Other	166,199	-	166,199
TOTAL REVENUES	\$ 588,856	\$ 199,339	\$ 788,195
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & related benefits	\$ 428,481	\$ 200,664	\$ 629,145
Materials & Supplies	194,689	-	194,689
Grant expenses	4,961		4,961
Capital outlay	53,437		53,437
TOTAL EXPENDITURES	\$ 681,568	\$ 200,664	\$ 882,232
<u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u>	(92,712)	(1,325)	(94,037)
Fund balances - beginning of year	355,902	159,186	515,088
Fund balances - end of year	\$ 263,190	\$ 157,861	\$ 421,051

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF THE REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2020

Net change in fund balances - total governmental funds \$ (94,037)

Amounts reported for governmental activities in the statement of activities are 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 expenses. This is the amount which depreciation exceeded capital outlays in the current period.

	Depreciation expense	(42,233)
	Capital outlays	<u>53,437</u>

Long term liabilities do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds:

Non-employer Contributions to Cost-sharing Pension Plan: District Attorneys' Retirement System		-
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Pension Expense (Benefit)		<u>(58,216)</u>
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Change in net position of governmental activities		<u><u>\$ (141,049)</u></u>
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DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

FUND DESCRIPTIONS – FIDUCIARY FUNDS

CUSTODIAL FUNDS

Special Asset Forfeiture Fund – This fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989," shall be deposited in this fund.

The office of the District Attorney shall *administer expenditures* from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the *appropriate law enforcement agency* so as to reflect the contribution of that agency's participation in any of the activities that led to the *seizure or forfeiture* of the property or monies.

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2020

	<u>Special Asset Forfeiture</u>
<u>ASSETS</u>	
Cash	\$ 6,110
TOTAL ASSETS	<u>\$ 6,110</u>
 <u>LIABILITIES</u>	
Due to other governmental units	\$ 6,110
TOTAL LIABILITIES	<u>\$ 6,110</u>

The accompanying notes are an integral part of this statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2020

Additions:

Fines, fees and court costs	
Seized funds	\$ 2,411
Interest earned	
Total additions	<u>2,411</u>

Deductions:

Payments to local governments of fines, fees and court costs	
Payment of seized funds to local governments	
Payment of seized funds to defendants	
Payment of interest to local governments	
Bank services charges	<u>5</u>
Total deductions	<u>5</u>

Net increase in net position	2,406
Net position, beginning, as restated	<u>3,704</u>
Net position, ending	<u>\$ 6,110</u>

The accompanying notes are an integral part of this statement

NOTES TO FINANCIAL STATEMENTS

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

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 within his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The Twentieth Judicial District encompasses the Parishes of East and West Feliciana, Louisiana. The District Attorney is elected for a term of six years.

NOTE # 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Attorney of the Twentieth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the 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 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

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

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

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

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

2. Organizations for which the District Attorney does not appoint a voting majority, but are fiscally dependent on the District Attorney.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

C. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. 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 maintained is consistent with legal and managerial requirements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

GOVERNMENTAL FUNDS:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12% of the fines collected and 30% of bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General Fund accounts for the operations of the District Attorney's office.

Special Revenue Fund

The Special Revenue Fund consists of grants from the Department of Children and Family 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.

FIDUCIARY FUNDS:

Agency Fund

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

Asset Forfeiture Account

The District Attorney's Asset Forfeiture Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotics

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

D. ACCOUNTING / MEASUREMENT FOCUS

Accrual Basis - Government Wide Financial Statements (GWFS)

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

Program Revenues

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

Modified Accrual Basis - Fund Financial Statements (FFS)

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

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

Expenditures

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 employees, and general long-term obligations principal and interest payments are recognized only when due.

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

E. BUDGETS AND BUDGETARY ACCOUNTING

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

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

F. COMPENSATED ABSENCES

On January 10, 2004, the District Attorney adopted a policy for leave benefits which allows a maximum of 10 days of vacation leave per calendar year to be earned; after 5 years of service, 15 days of vacation leave is earned per calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate, but not over 20 days. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. CASH AND TIME DEPOSITS

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

H. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing assets.

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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

I. OPERATING TRANSFERS IN AND OUT

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

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE # 2 CAPITAL ASSETS

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

	<u>Furniture and Equipment</u>
Cost of capital assets January 1, 2020	\$369,629
Additions	53,437
Deletions	<u>0</u>
Cost of capital assets December 31, 2020	<u>\$423,066</u>
Accumulated depreciation, January 1, 2020	303,524
Deletions	0
Additions	<u>42,233</u>
Accumulated depreciation, December 31, 2020	<u>\$345,757</u>
Capital assets, net of accumulated depreciation, at December 31, 2020	<u>\$77,309</u>

Depreciation expense of \$42,233 for the year ended December 31, 2020 was charged to the following governmental functions:

Public service	\$42,233
Title IV-D	<u>0</u>
	<u>\$42,233</u>

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

NOTE # 3 RETIREMENT SYSTEMS

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

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 if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if 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 with 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, or 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, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an 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.

Death and disability payments are also provided as established by state statutes.

The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

Louisiana District Attorneys' Retirement System
1645 Nicholson Drive
Baton Rouge, Louisiana 70802
Phone (225) 343-0171

Funding Policy - Plan members are required to contribute 8 percent of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate of 1.25 percent. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At December 31, 2020, the District Attorney reported a liability of \$263,313 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 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 proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

30, 2020, the District Attorney's proportion was 0.332352%, which was an increase of 0.035741% from its proportion measured as of June 30, 2019. For the year ended December 31, 2020, the District Attorney recognized pension expense/(benefit) of (\$58,216) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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

Deferred Flows of Resources	Outflows	Inflows
Differences between expected and actual experience	\$ 12,543	\$25,137
Changes of assumptions	118,210	0
Net difference between projected and actual earnings on Pension plan investments	42,687	20,518
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,910	7,560
Employer contributions subsequent to the measurement date	3,570	0
Totals	\$ 191,920	\$53,215

The District Attorney reported a total of \$191,920 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the District Attorney's fiscal year ended December 31, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan's amortization related to pensions, will be recognized in pension expense as follows:

Year	Amount
2021	33,487
2022	35,144
2023	41,607
2024	25,216
2025	20,199
Total	\$ 155,653

Actuarial Methods and Assumptions - A summary of the actuarial methods and assumptions used in determining the total pension liability as June 30, 2020 are as follows:

Actuarial Cost Method	Entry age normal cost
Investment Rate of Return	6.25%, net of investment expense
Projected Salary Increases	5.00% (2.30% inflation, 2.70% merit)
Mortality Rates	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

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

Expected Remaining Service Lives	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. 6 years
Cost of Living Adjustments	Only those previously granted

Discount Rate

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 8.5% for the year ended June 30, 2020.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2020 were as follows:

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%
Totals	100.00%	6.11%
Inflation		2.39%
Expected Real Rate of Return		8.50%

The long-term expected rate of return selected for this report by the Fund was 6.25%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, 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 investment was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.25%.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees), determined as of the beginning of the measurement period. The effect on net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period. The Expected Remaining Service Lives (ERSL) for 2020 is 6 years.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the Fund calculated using the discount rate of 6.25%, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) than the current discount rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Net Pension Liability	480,993	263,313	80,909

NOTE # 4 ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

The financial statements do not include certain expenditures that were paid out of the funds of the criminal court, the parish police juries or by the state. These items were paid by the other governmental units directly.

State of Louisiana	<u>246,490</u> <u>\$ 246,490</u>
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NOTE # 5 CASH AND CASH EQUIVALENTS

At December 31, 2020, the carrying amount of the District Attorney's deposits were book balances totaling \$208,397.

The bank balances were covered by federal depository insurance and other bank collateral.

NOTE # 6 INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All investments are insured by the FDIC.

The following investments are certificates of deposits with maturities that exceed 90 days:

General Fund	\$ 58,724
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District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

IV-D Fund	0
Total	\$ 58,724

NOTE # 7 FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Children and Family Services. Beginning in July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2020, the District Attorney for the Twentieth Judicial District expended \$200,663 in reimbursement payments.

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

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

NOTE # 8 RECEIVABLES

The receivables at December 31, 2020 are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>IV-D Fund</u>
Fines & Court Costs	\$ 22,101	
Grants	5,000	
Incentive payments	0	83,048
DOC - Angola 5	1,399	
PTI	22,699	
Other	<u>25,362</u>	<u>834</u>
	<u>\$ 76,561</u>	<u>\$ 83,882</u>

NOTE # 9 RELATED PARTY TRANSACTIONS

There are no known transactions that require disclosure.

NOTE # 10 LITIGATION AND CLAIMS

At December 31, 2020, there was one instance of pending litigation or claims against the District Attorney. There is a pending lawsuit in federal court, however, the potential for liability is extremely low. The District Attorney anticipates a motion to dismiss will be filed soon and this matter should be resolved in 2021.

District Attorney of the Twentieth Judicial District
Notes to Financial Statements
December 31, 2020

NOTE # 11 RISK MANAGEMENT

The District Attorney's office is exposed to various risks of loss including injuries to workers, criminal or property damage, theft and other possible related claims. The District Attorney purchases commercial insurance to minimize this risk of loss from these types of occurrences.

NOTE # 12 DEFERRED COMPENSATION PLAN

Certain employees of the District Attorney of the Twentieth Judicial District participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. Amounts matched by the District Attorney for the year ended December 31, 2020 was \$18,255.

NOTE # 13 SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 10, 2021, the date on which the financial statements were available to be issued. On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (COVID-19) and the risk to the international community as the virus spreads globally beyond its point of origin. On March 7, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The Governor of the State of Louisiana declared a statewide emergency on March 11, 2020. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District Attorney Office's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District Attorney's Office is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the year 2020. No adjustments have been made to these financial statements as a result of this uncertainty.

NOTE # 14 CLAIMS AND JUDGEMENTS

The District Attorney of the Twentieth Judicial District of the State of Louisiana participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to non-compliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney.

SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 COLLECTING / DISBURSING ENTITY SCHEDULE
 As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 2,336	\$ 0
Add		
Collections		
Asset Forfeiture/Sale	-	-
Civil Fees - Juvenile Justice	16,013	10,397
Pre-Trial Intervention Fees	67,435	62,431
Prosecutor Traffic Safety Program	77,660	42,965
Restitution	2,616	14,774
District Attorney Fees	3,843	6,357
Interest Earnings on Collected Balances	20	14
Total Collections	<u>167,587</u>	<u>136,938</u>
Less: Disbursements to Governments & Nonprofits		
East Feliciana Drug & Alcohol Awareness	7,585	4,158
West Feliciana Drug Awareness Council	7,585	4,158
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency	148,888	117,367
Less: Disbursements to Individuals or Processing Agency		
Restitution Payments to Individuals	<u>5,865</u>	<u>11,255</u>
Total Disbursements / Retainage	<u>169,923</u>	<u>136,938</u>
Ending Balance of Amounts Collected	<u>\$ 0</u>	<u>\$ 0</u>
Other Information:		
Ending Balance of Amounts Assessed but not yet Collected	\$ 45,918	\$ 43,890

See Independent Auditor's Report

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 RECEIVING ENTITY SCHEDULE
 As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Cash Basis Presentation		
Receipts from:		
East Feliciana Parish Sheriff's Office Fines & Court Costs	\$ 18,104	\$ 20,313
West Feliciana Parish Sheriff's Office Fines & Court Costs	<u>19,922</u>	<u>34,436</u>
Total Receipts	<u>\$ 38,026</u>	<u>\$ 54,749</u>

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Fines and forfeitures	\$123,000	\$99,810	(\$23,190)
Interest	100	279	179
Intergovernmental revenue:			
Parish police jury	42,000	10,428	(31,572)
Grants	10,000	167,723	157,723
Check collection fees and DA fees	29,200	27,591	(1,609)
Pre-trial intervention & traffice income	231,000	254,712	23,712
Victim/Witness Revenue	30,000	27,500	(2,500)
Other Revenues	<u>13,000</u>	<u>814</u>	<u>(12,186)</u>
TOTAL REVENUES	478,300	588,857	110,557
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & Related benefits	402,900	432,670	(29,770)
Materials and supplies	240,000	236,922	3,078
Grant expenses	10,000	4,960	5,040
Donations	1,000	0	1,000
Capital outlay	<u>50,000</u>	<u>53,437</u>	<u>(3,437)</u>
TOTAL EXPENDITURES	703,900	727,989	(24,089)
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	(225,600)	(139,132)	86,468
<u>FUND BALANCES</u>			
Beginning of year	<u>(232,809)</u>	<u>(92,310)</u>	<u>0</u>
End of year	<u>(\$458,409)</u>	<u>(\$231,442)</u>	<u>\$86,468</u>

See Independent Auditor's Report

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>			
Interest	\$ 25	\$ 23	(\$2)
Other Income		\$ -	
Intergovernmental revenue:			\$0
Louisiana Department of Social Services	202,000	199,314	(\$2,686)
TOTAL REVENUES	\$ 202,025	\$ 199,337	\$ (2,688)
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service & Related benefits	197,500	200,663	(3,163)
Materials & supplies	525	0	525
Operating expenses	4,000	0	4,000
Travel	0	0	0
TOTAL EXPENDITURES	\$ 202,025	\$ 200,663	\$ 1,362
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	0	(1,326)	(1,326)
<u>FUND BALANCES</u>			
Beginning of year	172,631	164,802	0
End of year	\$172,631	\$163,476	(\$1,326)

See Independent Auditor's Report

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 DECEMBER 31, 2020

Actuarial Valuation Date	Contractually Required Contributions	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a percentage of covered payroll
June 30, 2015	12,677	12,677	-	141,758	8.9427%
June 30, 2016	6,659	6,659	-	224,786	2.9623%
June 30, 2017	5,926	5,926	-	177,138	3.3454%
June 30, 2018	13,811	13,811	-	177,138	7.7900%
June 30, 2019	2,180	2,180	-	191,475	1.1400%
June 30, 2020	11,498	11,498	-	215,856	5.3300%

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

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
 DECEMBER 31, 2020

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	0.308519%	12,665	141,758	8.93%	95.09%
June 30, 2016	0.197403%	4,181	224,786	45.91%	98.56%
June 30, 2017	0.286410%	23,541	177,138	13.29%	93.57%
June 30, 2018	0.277667%	13,811	177,138	7.79%	92.92%
June 30, 2019	0.296611%	2,180	191,475	1.14%	93.12%
June 30, 2020	0.332352%	11,498	215,856	5.33%	84.86%

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

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
 SCHEDULE OF COMPENSATION, BENEFITS, AND
 OTHER PAYMENTS TO AGENCY HEAD
 FOR THE YEAR ENDED DECEMBER 31, 2020

In accordance with Act 462 of 2015, which amends Act 706 of the 2014 Legislative Session, the following Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented.

Samuel D'Aquilla, District Attorney

PURPOSE	AMOUNT
<i>Salary & Benefits:</i>	
Salary	\$ 141,086
Benefits - Retirement	11,866
Total Salary & Benefits	<u>\$ 152,952</u>
<i>Other Items:</i>	
Education & Training	-
Education Travel & Lodging	-
Total Other Items	<u>\$ -</u>
Total Salary, Benefits, & Other Items	<u><u>\$ 152,952</u></u>

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twentieth Judicial District's basic financial statements, and have issued our report thereon dated September 10, 2021.

Internal Control over Financial Reporting

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

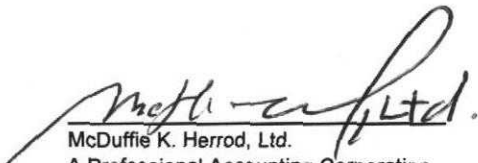
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did 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 District Attorney of the Twentieth Judicial District'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 a direct and material effect* on the *determination* of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, *and accordingly*, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported *under Government Auditing Standards*.

Purpose of This Report

The purpose of this *report* is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Twentieth Judicial District'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 District Attorney of the Twentieth Judicial District's internal control and compliance. Accordingly, this communication is not suitable for *any other purpose*. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
September 10, 2021

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney.
2. No instances of noncompliance material to the financial statements of the District Attorney were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

No prior findings were reported.

D. CURRENT YEAR FINDINGS - FINANCIAL STATEMENTS AUDIT

No current year findings to report.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

No current year findings to report.

F. MANAGEMENT LETTER

A management letter was not issued.

District Attorney of the Twentieth Judicial District
Communications
December 31, 2020

COMMUNICATIONS

Results of audit findings were discussed with Sam D'Aquila, District Attorney, on September 10, 2021.