

**DISTRICT ATTORNEY
OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA**

**ANNUAL FINANCIAL REPORT
DECEMBER 31, 2024**

District Attorney of the Eleventh Judicial District
Financial Report
December 31, 2024

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District Attorney of the Eleventh Judicial District
Financial Report
December 31, 2024

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District Attorney of the Eleventh Judicial District
P. O. Box 1557
Many, Louisiana 71449

Management's Discussion and Analysis (MD&A)

This section of the District Attorney of the Eleventh Judicial District's (hereafter referred to as the District Attorney) annual financial report presents an overview and analysis of the District Attorney's financial activities for the year ended December 31, 2024. The intent of the MD&A is to look at the District Attorney's financial performance as a whole. It should, therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the District Attorney's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District Attorney as a whole and present a long-term view of the District Attorney's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the District Attorney's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as "net position". Over time, increases or decreases in the District Attorney's net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.
- The Statement of Activities presents information showing how the District Attorney's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the District Attorney are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District Attorney conducts its day-to-day operations through a governmental fund, the General Fund. There are also three special revenue funds, the Title IV-D, the Sales Tax and Worthless Check Funds. The District Attorney also maintains one fiduciary fund, the Asset Forfeiture Fund. The Fiduciary Fund is simply a fund held for other parties and cannot be used for any of the District Attorney's activities, they are not included in the government-wide statements, but are separately reported in the statement of the Fiduciary Fund. These statements provide a short-term view of the District Attorney's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the District Attorney.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2024</u>	<u>2023</u>
ASSETS:		
Current and Other Assets	\$1,647,335	\$1,447,154
Capital Assets, Net of Accumulated Depreciation	<u>14,116</u>	<u>50,404</u>
Total Assets	<u>\$1,661,451</u>	<u>\$1,497,558</u>
DEFERRED OUTFLOWS OF RESOURCES:	<u>\$ 365,404</u>	<u>\$ 472,183</u>
LIABILITIES:		
Current- Payables	\$ 42,396	\$ 39,887
Noncurrent- Other Post-Employment Benefits	658,145	566,098
Net Pension Liability	<u>230,483</u>	<u>573,710</u>
Total Liabilities	<u>\$ 931,024</u>	<u>\$1,179,695</u>
DEFERRED INFLOWS OF RESOURCES:	<u>\$ 219,876</u>	<u>\$ 116,887</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 14,116	\$ 50,404
Unrestricted	<u>861,839</u>	<u>622,755</u>
Total Net Position	<u>\$ 875,955</u>	<u>\$ 673,159</u>

Summary of Statement of Activities

	<u>2024</u>	<u>2023</u>
REVENUES:		
Fees, Fines & Charges for Services	\$ 111,503	\$ 98,775
Intergovernmental	1,128,922	979,103
Taxes-		
Sales & Use	911,375	798,906
Non-Employer Pension Revenue	48,497	46,651
Interest & Miscellaneous	<u>54,049</u>	<u>41,139</u>
Total Revenues	<u>\$2,254,346</u>	<u>\$1,964,574</u>
EXPENSES:		
Governmental Activities-		
Judicial-		
Personnel Services	\$1,649,472	\$1,652,353
Operating Expenses	<u>402,078</u>	<u>335,492</u>
Total Expenses	<u>\$2,051,550</u>	<u>\$1,987,845</u>
Change in Net Position	<u>\$ 202,796</u>	<u>\$ (23,271)</u>

- The District Attorney's assets exceeded its liabilities by \$875,955 (net position) for the year. For the prior year this was \$673,159.
- Unrestricted net position of \$861,839 represents the portion available to maintain the District Attorney's obligation to both citizens and creditors. For the prior year, this was \$622,755, an increase of \$239,084 for the year.

General Fund Budgetary Highlights

There were no amendments made to the budgets for all the funds in order to be in compliance with the Local Government Budget Act. The budget for General Fund and Sales Tax Fund did not meet the 5% variance to be in compliance with the Budget Act. The other major fund was within the 5% variance allowed.

Economic Factors and Next Year's Budget

Revenues received by the District Attorney continue to be sufficient to maintain the normal day-to-day operational needs of the office. The District Attorney considers many factors when setting the budget for fiscal year 2025, including increasing personnel costs associated with insurance and retirement.

Contacting the District Attorney

This financial report is designed to provide our citizens and creditors with a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to Don Burkett, District Attorney of the Eleventh Judicial District at P. O. Box 1557, Many, Louisiana 71449.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – LLC
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

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INDEPENDENT AUDITORS' REPORT

To the Honorable Don Burkett, District Attorney of the Eleventh Judicial District
P. O. Box 1557
Many, LA 71449

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary fund, and the aggregate remaining fund information of the District Attorney of the Eleventh Judicial District of Louisiana (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, the fiduciary fund, and the aggregate remaining fund information of the District Attorney 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 and the *Louisiana Governmental Audit Guide*. 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 related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, 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's ability to continue as a going concern for twelve months beyond the financial statements 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 opinion. 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.
- 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.
- 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.
- 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.
- 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 Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, and Schedule of Employer's 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules are presented for purposes of additional analysis in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:513(A)(3) and the Louisiana Legislative Auditor 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 Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 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 solely 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 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 19, 2025, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

June 19, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

District Attorney of the Eleventh Judicial District
Statement of Net Position
December 31, 2024

ASSETS:

Current Assets-

Cash & Cash Equivalents	\$ 246,539
Investments	1,058,882
Revenue Receivable	<u>341,789</u>
Total Current Assets	<u>\$1,647,210</u>

Non-current Assets-

Capital Assets (Net)	\$ 14,116
Other Assets	<u>125</u>
Total Non-current Assets	<u>\$ 14,241</u>

Total Assets	<u>\$1,661,451</u>
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DEFERRED OUTFLOWS OF RESOURCES:

Pension	\$ 242,365
OPEB	<u>123,039</u>
Total Deferred Outflows of Resources	<u>\$ 365,404</u>

LIABILITIES:

Current Liabilities-

Accounts Payable	\$ 10,961
Payroll Liabilities	<u>31,435</u>
Total Current Liabilities	<u>\$ 42,396</u>

Non-Current Liabilities

Other Post-Employment Benefits	\$ 658,145
Net Pension Liability	<u>230,483</u>
Total Non-Current Liabilities	<u>\$ 888,628</u>

Total Liabilities	<u>\$ 931,024</u>
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DEFERRED INFLOWS OF RESOURCES:

Pension	\$ 115,475
OPEB	<u>104,401</u>
Total Deferred Inflows of Resources	<u>\$ 219,876</u>

NET POSITION:

Net Investment in Capital Assets	\$ 14,116
Unrestricted	<u>861,839</u>
Total Net Position	<u>\$ 875,955</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Eleventh Judicial District
Statement of Activities
December 31, 2024

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Judicial-					
Personnel Services	\$1,649,472	\$111,503	\$ 463,486	\$0	\$(1,074,123)
Operating Expenses	334,656	0	665,436	0	330,780
Materials & Supplies	51,471	0	0	0	(51,471)
Travel & Other Charges	<u>15,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15,951)</u>
Total Governmental Activities	<u>\$2,051,550</u>	<u>\$111,503</u>	<u>\$1,128,922</u>	<u>\$0</u>	<u>\$ (811,125)</u>
General Revenues:					
Taxes-					
Sales & Use					\$ 911,375
Non-employer Pension Revenue					48,497
Interest & Miscellaneous					<u>54,049</u>
Total General Revenues					<u>\$ 1,013,921</u>
Change in Net Position					\$ 202,796
Net Position January 1, 2024					<u>673,159</u>
Net Position December 31, 2024					<u>\$ 875,955</u>

See independent auditors' report and notes to financial statements.

FUND FINANCIAL STATEMENTS

District Attorney of the Eleventh Judicial District
Balance Sheet-Governmental Funds
December 31, 2024

	Major Funds			Non-Major Fund	
	General Fund	Title IV-D Fund	Sales Tax Fund	Worthless Check Fund	Total
Assets:					
Cash & Cash Equivalents	\$ 34,310	\$ 98,850	\$ 102,356	\$11,023	\$ 246,539
Investments	220,187	0	838,695	0	1,058,882
Revenue Receivable	82,230	57,914	201,645	0	341,789
Other Assets	<u>0</u>	<u>0</u>	<u>125</u>	<u>0</u>	<u>125</u>
Total Assets	<u>\$336,727</u>	<u>\$156,764</u>	<u>\$1,142,821</u>	<u>\$11,023</u>	<u>\$1,647,335</u>
Liabilities:					
Accounts Payable	\$ 10,605	\$ 356	\$ 0	\$ 0	\$ 10,961
Payroll Liabilities	<u>31,435</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,435</u>
Total Liabilities	<u>\$ 42,040</u>	<u>\$ 356</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 42,396</u>
Fund Balance:					
Nonspendable:					
Utility Deposit	\$ 0	\$ 0	\$ 125	\$ 0	\$ 125
Restricted for:					
Support Obligation	0	156,408	0	0	156,408
Special Purposes-Operations	0	0	1,142,696	11,023	1,153,719
Unassigned	<u>294,687</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>294,687</u>
Total Fund Balances	<u>\$294,687</u>	<u>\$156,408</u>	<u>\$1,142,821</u>	<u>\$11,023</u>	<u>\$1,604,939</u>
Total Liabilities and Fund Balances	<u>\$336,727</u>	<u>\$156,764</u>	<u>\$1,142,821</u>	<u>\$11,023</u>	<u>\$1,647,335</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Eleventh Judicial District
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2024

Total Fund Balance for the Governmental Funds at December 31, 2024	\$1,604,939
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Total Net Position reported for Governmental Activities
in the Statement of Net Position is different because:

The following used in Governmental Activities
are not financial resources. Therefore, they are not
reported in the fund:

Capital Assets	973,375
Less Accumulated Depreciation	(959,259)
Deferred Outflows of Resources	365,404

The following are not due and payable in the
current period and therefore, they are not reported in the
Governmental Fund Balance Sheet-

Other Post-Employment Benefits	(658,145)
Net Pension Liability	(230,483)
Deferred Inflows of Resources	<u>(219,876)</u>

Total Net Position of Governmental Activities at December 31, 2024	\$ <u>875,955</u>
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District Attorney of the Eleventh Judicial District
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2024

	Major Funds			Non-Major Fund	
	General Fund	Title IV-D Fund	Sales Tax Fund	Worthless Check Fund	Total
REVENUES:					
Taxes-					
Sales & Use	\$ 0	\$ 0	\$ 911,375	\$ 0	\$ 911,375
Charges for Services	110,933	0	0	570	111,503
Intergovernmental-					
Federal Grants	71,846	342,632	0	0	414,478
State Grants	314,822	0	0	0	314,822
Local Grants	399,622	0	0	0	399,622
Miscellaneous	11,299	191	42,494	65	54,049
Total Revenues	<u>\$ 908,522</u>	<u>\$342,823</u>	<u>\$ 953,869</u>	<u>\$ 635</u>	<u>\$2,205,849</u>
EXPENDITURES:					
Current-					
Judicial-					
Personnel Services & Related Benefits	\$1,373,132	\$269,255	\$ 0	\$ 0	\$1,642,387
Operating Expenses	288,203	2,538	0	45	290,786
Materials & Supplies	47,957	3,514	0	0	51,471
Travel & Other Charges	14,809	1,142	0	0	15,951
Capital Expenditures	7,582	0	0	0	7,582
Total Expenditures	<u>\$1,731,683</u>	<u>\$276,449</u>	<u>\$ 0</u>	<u>\$ 45</u>	<u>\$2,008,177</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (823,161)</u>	<u>\$ 66,374</u>	<u>\$ 953,869</u>	<u>\$ 590</u>	<u>\$ 197,672</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	\$ 850,000	\$ 0	\$ 0	\$ 0	\$ 850,000
Operating Transfers Out	0	0	(850,000)	0	(850,000)
Total Other Financing Sources (Uses)	<u>\$ 850,000</u>	<u>\$ 0</u>	<u>\$ (850,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 26,839	\$ 66,374	\$ 103,869	\$ 590	\$ 197,672
Fund Balances-Beginning of Year	<u>267,848</u>	<u>90,034</u>	<u>1,038,952</u>	<u>10,433</u>	<u>1,407,267</u>
Fund Balances-End of Year	<u>\$ 294,687</u>	<u>\$156,408</u>	<u>\$1,142,821</u>	<u>\$11,023</u>	<u>\$1,604,939</u>

See independent auditors' report and notes to financial statements.

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

Net Change in Fund Balances-Total Governmental Funds	\$ 197,672
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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 these assets is allocated over their estimated useful lives as depreciation expense. The current year amounts for these items were-

Capital Asset Purchases	7,582
Depreciation Expense	(43,870)

Some Revenues reported in the Statement of Activities do not provide current financial resources and these are not reported in governmental funds. 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 fund. These timing differences are summarized below:

Non-employer Pension Revenue	48,497
Other Post-Employment Benefits	(23,038)
Pension Expense	<u>15,953</u>

Total changes in Net Position at December 31, 2024, per Statement of Activities	\$ <u>202,796</u>
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District Attorney of the Eleventh Judicial District
Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2024

	Asset Forfeiture <u>Fund</u>
ASSETS:	
Cash	\$10,118
Revenue Receivable	<u>31,372</u>
Total Assets	<u>\$41,490</u>
LIABILITIES:	
Due to Other Governments	<u>\$41,490</u>

See independent auditors' report and notes to financial statements.

District Attorney of the Eleventh Judicial District
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
December 31, 2024

	Asset Forfeiture <u>Fund</u>
ADDITIONS:	
Forfeitures	\$52,163
DEDUCTIONS:	
Disbursements	<u>21,379</u>
Changes in Liabilities	\$30,784
Liabilities-Beginning	<u>10,706</u>
Liabilities-Ending	<u>\$41,490</u>

See independent auditors' report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

Introduction:

The Eleventh Judicial District is comprised of the parish of Sabine, Louisiana. As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is legal advisor to the grand jury. The District Attorney 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.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in conformance with GASB Statement No. 14, the District Attorney of the Eleventh Judicial District includes all funds that are within the oversight responsibility of the District Attorney. Oversight responsibility is determined on the basis of appointment of governing organization's relationship with the primary government. Based on consideration of the foregoing criteria, the District Attorney is deemed to be a separate reporting entity. Certain units of local government over which the District Attorney exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity except for the fiduciary fund. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities generally are financed through fees and charges, intergovernmental revenues, and other non-exchange 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. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, 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.

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

C. Fund Accounting-

The accounts of the District Attorney are organized 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 maintained is consistent with legal and managerial requirements.

The District Attorney maintains five funds. They are categorized as governmental funds and a fiduciary fund. The emphasis on fund financial statements is on major governmental funds; each displayed in a separate column. The District Attorney considers all governmental funds to be major funds, except the Worthless Check Fund.

The funds of the District Attorney are described below:

Governmental Funds

Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Title IV-D

The Title IV-D Fund accounts for receipt and expenditure of federal reimbursement grants passed through 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 program 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.

Sales Tax Fund

The Sales Tax Fund accounts for the collection of 1/8% of a parish-wide sales and use tax used for the operations of the District Attorney.

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Worthless Check

The Worthless Check Collection Fee Fund accounts for revenues derived from the fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the Office of the District Attorney but may not be used to supplement the salary of the District Attorney.

The District attorney considers the General Fund, Title IV-D Fund and Sales Tax Fund to be major funds.

Fiduciary Fund

Fiduciary Funds are used to account for assets held by the District Attorney in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Fiduciary Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities of the District Attorney, this fund is not incorporated into the government-wide statements.

D. Measurement Focus/Basis of Accounting-

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

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District Attorney's office as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

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E. Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and cash equivalents include all interest-bearing and demand accounts of the District Attorney.

F. 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 assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

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 useful lives by type of asset is as follows:

Building and Building Improvements	10-40 years
Furniture, Fixtures & Equipment	5 years
Vehicles	5 years

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

G. Equity Classifications-

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

- a. Net investment in capital assets - consists of the capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - all other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

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When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$294,687. If applicable, the District Attorney would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

H. Estimates-

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

I. Budget-

Prior to the beginning of each fiscal year, the District Attorney adopts a budget for the next fiscal year for its general and all special revenue funds. The budgets are open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budgets are prepared on the modified accrual basis of accounting.

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J. Pensions-

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net positions of the District Attorney's Retirement System of Louisiana and the Parochial Employees' Retirement System of Louisiana and additions to/deductions from the Systems' fiduciary net positions have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

K. Deferred Outflows/Inflows of Resources-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the District Attorney are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District Attorney will not be able to recover its deposits. 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 or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District Attorney's name.

Cash and cash equivalents are held separately by each of the District Attorney's funds. At December 31, 2024, cash and investments totaled \$256,657 (book balances). Bank account balances at December 31, 2024, totaled \$324,668 and were fully secured by federal depository insurance.

3. Investments:

Investments of the District Attorney are subject to the following risk:

Interest Rate Risk. This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is its fair value to changes in market interest rates. The District Attorney does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, as a means of offsetting exposure to interest rate risk, the District Attorney diversifies its investments by security type and institution.

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Investments held at December 31, 2024 include \$1,058,882 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP at December 31, 2024, is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701, enacted LSA-R.S. 33:2955 (A) (1) (h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of pool shares.

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

4. Compensated Absences:

Full-time employees earn ten days of vacation and sick leave annually. Vacation and sick leave may not be accumulated and there are no vesting privileges. Therefore, no accrual is made for compensated absences payable.

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5. Interfund Transactions:

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the governmental funds. Transfers are primarily used to move operation monies to and from various funds. Interfund operating transfers are summarized as follows:

	<u>Operating Transfers In</u>	<u>Operating Transfer Out</u>
General Fund	\$850,000	\$ 0
Special Revenue Funds-		
IV-D	0	0
Sales Tax		850,000
Worthless Check	<u>0</u>	<u>0</u>
Total	<u>\$850,000</u>	<u>\$850,000</u>

6. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2024, is as follows:

<u>Governmental Activities</u>	<u>Balance 1-1-24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12-31-24</u>
Capital Assets Depreciated:				
Buildings & Improvements	\$910,504	\$ 7,582	\$16,163	\$901,923
Vehicles	14,629	0	0	14,629
Office Furniture, Equipment	<u>56,823</u>	<u>0</u>	<u>0</u>	<u>56,823</u>
Total Capital Assets	<u>\$981,956</u>	<u>\$ 7,582</u>	<u>\$16,163</u>	<u>\$973,375</u>
Accumulated Depreciation:				
Buildings & Improvements	\$867,194	\$ 41,420	\$16,163	\$892,451
Vehicles	14,629	0	0	14,629
Office Furniture, Equipment	<u>49,729</u>	<u>2,450</u>	<u>0</u>	<u>52,179</u>
Total Depreciation	<u>\$931,552</u>	<u>\$ 43,870</u>	<u>\$16,163</u>	<u>\$959,259</u>
Net Capital Assets	<u>\$ 50,404</u>	<u>\$(36,288)</u>	<u>\$ 0</u>	<u>\$ 14,116</u>

Depreciation expense of \$43,870 was charged to the judicial function.

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7. Receivables:

The following is a summary of receivables at December 31, 2024:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Sales Tax Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Taxes	\$ 0	\$ 0	\$201,645	\$0	\$201,645
Charges for Services	82,230	0	0	0	82,230
Intergovernmental Revenues	<u>0</u>	<u>57,914</u>	<u>0</u>	<u>0</u>	<u>57,914</u>
Total	<u>\$82,230</u>	<u>\$57,914</u>	<u>\$201,645</u>	<u>\$0</u>	<u>\$341,789</u>

8. Employee Retirement Systems:

Substantially all employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana (PERS) or District Attorneys' Retirement System, State of Louisiana (DARS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

A. General Information about the Plans

Parochial Employees' Retirement System of Louisiana (PERS)

Plan Description

The District Attorney contributes to PERS which is a cost-sharing multiple employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. PERS is governed by Louisiana Revised Statutes, Title 11, Section 1901 through 2025, specifically, and other general laws of the State of Louisiana. PERS issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.persla.org.

All permanent District Attorney employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

Benefits Provided

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

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Retirement

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. At any age after 30 or more years of creditable service
2. At age 55 after 25 years of creditable service
3. At age 60 after 10 years of creditable service
4. At age 65 after 7 years of creditable service

For employees hired after January 1, 2007:

1. At age 55 after 30 years of creditable service
2. At age 62 after 10 years of creditable service
3. At age 67 after 7 years of creditable service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor's Benefits

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married no less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for PERS. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

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Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his/her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of PERS, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or PERS, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and have at least five years of creditable service or if hired after January 1, 2007, have seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3% multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost-of-Living Increases

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (LA R.S. 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2023 was 11.50% for Plan A.

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According to state statute, PERS also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The non-employer contribution was \$6,144.

The District Attorney's contractually required composite contribution rate for the year ended December 31, 2024 was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability.

Contributions to the pension plan from the District Attorney were \$58,154 for the year ended December 31, 2024. The District Attorney has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the District Attorney contributed an additional \$41,770 on behalf of the employees for the year.

District Attorneys' Retirement System, State of Louisiana (DARS)

Plan Description

The District Attorney contributes to the District Attorneys' Retirement System, State of Louisiana, which is a cost-sharing multiple employer defined benefit pension plan. DARS was established on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

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

Benefit Provided

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

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Retirement

Members who joined DARS 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 DARS 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.

Disability Benefits

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor's Benefits

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

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

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Cost-of-Living Increases

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

Deferred Retirement Option Plan

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

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2024, the actual employer contribution rate was 12.00%.

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Notes to Financial Statements
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In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2024 and excluded from pension expense. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The non-employer contribution was \$42,353.

Contributions to the pension plan from the District Attorney were \$34,964 for the year ended December 31, 2024.

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

At December 31, 2024 and 2023, the District Attorney reported a total of \$59,157 and \$171,326 respectively for its proportionate shares of the Net Pension (Assets) Liabilities of the Plans.

Plan	Measurement Date	
	December 31, 2023	December 31, 2022
PERS	\$59,157	\$250,833
	June 30, 2024	June 30, 2023
DARS	171,326	322,877
Total	\$230,483	\$573,710

The Net Pension (Assets) Liabilities were measured as of December 31, 2023 for PERS and June 30, 2024 for DARS, and the total pension liability used to calculate the Net Pension (Assets) Liabilities were determined by an actuarial valuation as of those dates. The District Attorney's proportion of the Net Pension (Assets) Liabilities was based on a projection of the District Attorney's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At the measurement dates, the District Attorney's proportions of each were as follows:

Plan	Proportionate Share	
	December 31, 2023	December 31, 2022
PERS	.06209%	.06517%
	June 30, 2024	June 30, 2023
DARS	.35648%	.37651%
Total	.41857%	.44168%

For the year ended December 31, 2024 and 2023, the District Attorney recognized pension expense including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions as follows:

Plan	Measurement Date	
	December 31, 2023	December 31, 2022
PERS	\$(40,910)	\$68,653
	June 30, 2024	June 30, 2023
DARS	24,957	89,631
Total	\$(15,953)	\$158,284

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

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

	PERS		DARS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 28,013	\$ 15,879	\$ 11,004	\$ 10,347	\$ 39,017	\$ 26,226
Changes in Assumptions	-	10,306	23,412	-	23,412	10,306
Net Difference between projected and actual earnings on pension plan	95,341	-	-	54,079	95,341	54,079
Changes in employer's proportion of beg NPL	906	-	6,048	10,589	6,954	10,589
Differences between employer and proportionate share of contributions	-	14,114	-	161	-	14,275
Subsequent Measurement Contributions	58,154	-	19,487	-	77,641	-
Total	\$ 182,414	\$ 40,299	\$ 59,951	\$ 75,176	\$ 242,365	\$ 115,475

The deferred outflows of resources related to pensions resulting from District Attorney contributions subsequent to the measurement date in the amount of \$77,641 will be recognized as a reduction of the Net Pension Liabilities in the year December 31, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2024	\$ 4,676
2025	67,606
2026	36,619
2027	(59,652)
Total	\$49,249

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liabilities for the valuation dates of December 31, 2023 for PERS and June 30, 2024 for DARS are as follows:

<u>Assumptions</u>	<u>PERS</u>	<u>DARS</u>
Actuarial cost method	Entry age normal cost	Entry age normal cost
Expected remaining service lives	4 years	5 years
Investment rate of return	6.400%	6.100%
Inflation rate	2.300%	2.500%
Salary increases	4.750%	5.000%

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

Mortality rates for PERS were based on Pub-2010 Public Retirement Plans Mortality Table for employees, annuitants, beneficiaries and disabled annuitants, multiplied by 130% for males and 125% for females using the MP2018 scale. The mortality rate assumptions were based on the results of an experience study, for the period January 1, 2013 through December 31, 2017.

Mortality rates for DARS were based on Pub-2010 Public Retirement Plans Mortality Table for employees, annuitants, beneficiaries and disabled annuitants, multiplied by 115% for males and females, each with full generational projection using MP2023 scale. The mortality rate assumptions were based upon an experience study performed by the prior actuary on plan data for the period of July 1, 2014 through June 30, 2019.

The long-term expected rate of return on PERS pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

The long-term expected rate of return on DARS 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 rates 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.

Best estimates of arithmetic real rates of return for each major asset class included in pensions target asset allocation as of December 31, 2023 for PERS and June 30, 2024 for DARS are summarized in the following table:

<u>Asset Class</u>	PERS		DARS	
	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Equity	51%	3.20%	50.00%	16.00%
Fixed Income	33%	1.12%	42.50%	6.00%
Alternative	14%	0.67%	7.50%	4.50%
Other	2%	0.11%	0.00%	0.00%
Totals	100%	5.10%	100.00%	5.30%
Inflation		2.40%		2.50%
Expected Nominal Return		7.50%		7.80%

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

The discount rate used to measure the total pension liability was 6.40% for PERS and 6.10% for DARS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, PERS and DARS fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District Attorney's proportionate share of the Net Pension Liabilities using the discount rates as shown above, as well as what the District Attorney's proportionate share of the Net Pension Liabilities would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS	\$422,099	\$ 59,157	\$(245,496)
DARS	\$445,320	\$171,326	\$ (58,551)

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net positions are available in the separately issued financial statements of the Plans.

Payables to the Pension Plans

These financial statements include a payable to the pension plan of \$5,369 to DARS and \$25,536 to PERS, which is the legally required contributions due at December 31, 2024. This amount is recorded in accrued expenses.

9. Other Post-Employment Benefits

Plan description – The Eleventh Judicial District Attorney (the District Attorney) provides certain continuing health care benefits for its retired employees. The Eleventh Judicial District Attorney's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the District Attorney. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the District Attorney. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical benefits are provided through monthly premium reimbursements and are made available to employees upon actual retirement. The maximum premium reimbursement is \$2,000 per month for retirees ineligible for Medicare and \$300 per month for Medicare-eligible retirees. The maximum premium reimbursements do not increase. Retirees may not enroll in the District Attorney active medical plans. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Only a retiring employee with at least 25 years of service and is eligible for retirement under the PERS pension plan is eligible for retiree medical benefits to be paid by the employer. Life insurance coverage is not provided.

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

Employees covered by benefit terms – At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	13
	<u>14</u>

Total OPEB Liability

The District Attorney's total OPEB liability of \$658,145 was measured as of December 31, 2024 and was determined by an actuarial valuation as of September 30, 2024.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5% annually
Salary increases	4.75%, including inflation
Discount rate	3.26% annually (Beginning of Year to Determine ADC) 4.08%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Getzen Model, with an initial trend of 5.5%
Mortality	PubG.H-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2024 valuation were based on the PERS actuarial valuation.

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

Changes in the Total OPEB Liability

Balance at December 31, 2023	\$ 566,098
Changes for the year:	
Service cost	26,373
Interest	18,957
Differences between expected and actual experience	121,557
Changes in assumptions	(52,701)
Benefit payments and net transfers	(22,139)
Net changes	92,047
Balance at December 31, 2024	\$ 658,145

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.08%) or 1-percentage-point higher (4.08%) than the current discount rate:

	1.0% Decrease (2.08%)	Current Discount Rate (3.08%)	1.0% Increase (4.08%)
Total OPEB liability	\$711,945	\$658,145	\$610,657

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$657,436	\$658,145	\$658,836

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the District Attorney recognized OPEB expense of \$45,177. At December 31, 2024, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$106,362	\$ (3,560)
Changes in assumptions	16,677	(100,841)
Total	\$123,039	\$(104,401)

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:	
2025	\$ (153)
2026	(153)
2027	(153)
2028	(153)
2029	(156)
Thereafter	19,406

10. Defined Contribution Retirement Plan:

The District Attorney provides a 457b plan to full-time employees that have been employed with the District Attorney for at least three months. Employees may contribute up to \$2,500 annually. The District will match one-half of the employees' contributions. For the year ended December 31, 2024, the District's contribution amount was \$27,954. The District does not guarantee the benefits provided by the defined contribution retirement plan.

11. Expenditures of the District Attorney Not Included in the Accompanying Financial Statements:

Certain expenses of the District Attorney's office are paid by the Sabine Parish Police Jury. The Sabine Parish Police Jury pays some utility bills, some insurance, and furnishes some of the equipment in the District Attorney's office. The accompanying financial statements do not include certain expenditures of the District Attorney paid by the Sabine Parish Police Jury.

12. Accounts, Salaries and Other Payables:

The current liabilities of District Attorney at December 31, 2024, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Title IV Fund</u>	<u>Total</u>
Accounts Payable	\$10,605	\$ 356	\$10,961
Payroll Liabilities	<u>31,435</u>	<u>0</u>	<u>31,435</u>
Totals	<u>\$42,040</u>	<u>\$ 356</u>	<u>\$42,396</u>

13. On-Behalf Payments:

The accompanying financial statements include on-behalf payments, reported as intergovernmental revenue, made by the Sabine Parish Police Jury and the State of Louisiana for salaries and related fringe benefits of the District Attorney's employees, including contributions to PERS, as required by accounting principles generally accepted in the United States of America.

District Attorney of the Eleventh Judicial District
Notes to Financial Statements
December 31, 2024

14. Litigation:

The District Attorney of the Eleventh Judicial District is a defendant in various lawsuits filed by inmates. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Eleventh Judicial District Attorney.

15. Federal Financial Assistance Programs:

The District Attorney participates in the United States Department of Health and Human Services 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 reimbursements of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2024, the District Attorney of the Eleventh Judicial District expended \$342,632 in reimbursement payments.

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

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.

16. Subsequent Events:

Management has evaluated events through June 19, 2025, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

District Attorney of the Eleventh Judicial District
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	<u>Budget</u> <u>Original/Final</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 175,000	\$ 110,933	\$ (64,067)
Intergovernmental-			
Federal Grants	30,000	71,846	41,846
State Grants	255,000	314,822	59,822
Local Grants	275,000	399,622	124,622
Miscellaneous	500	11,299	10,799
Total Revenues	<u>\$ 735,500</u>	<u>\$ 908,522</u>	<u>\$ 173,022</u>
EXPENDITURES:			
Current-			
Judicial-			
Personnel Services & Benefits	\$1,245,000	\$1,373,132	\$(128,132)
Operating Expenses	250,000	288,203	(38,203)
Materials & Supplies	41,000	47,957	(6,957)
Travel & Other Charges	8,000	14,809	(6,809)
Capital Expenditures	1,000	7,582	(6,582)
Total Expenditures	<u>\$1,545,000</u>	<u>\$1,731,683</u>	<u>\$(186,683)</u>
Deficiency of Revenues over Expenditures	<u>\$ (809,500)</u>	<u>\$ (823,161)</u>	<u>\$ (13,661)</u>
OTHER FINANCING SOURCES:			
Operating Transfers In	<u>\$ 700,000</u>	<u>\$ 850,000</u>	<u>\$ 150,000</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>\$ (109,500)</u>	<u>\$ 26,839</u>	<u>\$ 136,339</u>
Fund Balance-Beginning of Year	<u>267,848</u>	<u>267,848</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 158,348</u>	<u>\$ 294,687</u>	<u>\$ 136,339</u>

See independent auditor's report and notes to financial statements.

District Attorney of the Eleventh Judicial District
Title IV-D Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	<u>Budget</u> <u>Original/Final</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES:			
Intergovernmental-			
Federal Grants	\$330,000	\$342,632	\$ 12,632
Miscellaneous	<u>100</u>	<u>191</u>	<u>91</u>
Total Revenues	<u>\$330,100</u>	<u>\$342,823</u>	<u>\$ 12,723</u>
EXPENDITURES:			
Current-			
Judicial-			
Personnel Services & Benefits	\$255,000	\$269,255	\$(14,255)
Operating Expenses	2,200	2,538	(338)
Materials & Supplies	3,000	3,514	(514)
Travel & Other Charges	<u>3,200</u>	<u>1,142</u>	<u>2,058</u>
Total Expenditures	<u>\$263,400</u>	<u>\$276,449</u>	<u>\$(13,049)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 66,700	\$ 66,374	\$ (326)
Fund Balance-Beginning of Year	<u>90,034</u>	<u>90,034</u>	<u>0</u>
Fund Balance-End of Year	<u>\$156,734</u>	<u>\$156,408</u>	<u>\$ (326)</u>

See independent auditor's report and notes to financial statements.

District Attorney of the Eleventh Judicial District
Sales Tax Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	<u>Budget</u> <u>Original/Final</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES:			
Taxes-			
Sales & Use	\$ 825,000	\$ 911,375	\$ 86,375
Miscellaneous	<u>20,000</u>	<u>42,494</u>	<u>22,494</u>
Total Revenues	\$ 845,000	\$ 953,869	\$ 108,869
OTHER FINANCING USES:			
Operating Transfers Out	<u>(700,000)</u>	<u>(850,000)</u>	<u>(150,000)</u>
Excess (Deficiency) of Revenues over Other Financing Uses	\$ 145,000	\$ 103,869	\$ (41,131)
Fund Balance-Beginning of Year	<u>1,038,952</u>	<u>1,038,952</u>	<u>0</u>
Fund Balance-End of Year	<u>\$1,183,952</u>	<u>\$1,142,821</u>	<u>\$ (41,131)</u>

See independent auditor's report and notes to financial statements.

District Attorney of the Eleventh Judicial District
Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2024

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</u>
District Attorney's Retirement System (DARS)					
2015	0.26065%	\$ 14,040	\$166,750	8%	98.56%
2016	0.27554%	\$ 52,741	\$166,750	32%	95.09%
2017	0.23100%	\$ 62,305	\$173,100	36%	93.57%
2018	0.30344%	\$ 97,645	\$176,817	55%	92.92%
2019	0.32872%	\$ 105,751	\$194,650	54%	93.13%
2020	0.33795%	\$ 267,752	\$237,150	113%	84.86%
2021	0.37835%	\$ 67,358	\$237,150	28%	96.79%
2022	0.36649%	\$ 394,784	\$247,150	160%	81.65%
2023	0.37651%	\$ 322,877	\$242,683	133%	85.85%
2024	0.35648%	\$ 171,326	\$288,050	59%	92.33%
Parochial Employees' Retirement System (PERS)					
2015	0.05987%	\$ 16,369	\$315,321	5%	99.15%
2016	0.05500%	\$ 144,765	\$342,826	42%	99.99%
2017	0.05781%	\$ 119,052	\$339,003	35%	94.15%
2018	0.05508%	\$ (40,880)	\$366,349	(11%)	101.98%
2019	0.05959%	\$ 264,491	\$397,314	66.57%	88.86%
2020	0.06273%	\$ 2,953	\$415,620	.71%	99.89%
2021	0.06223%	\$(109,110)	\$438,659	-24.87%	104.00%
2022	0.06538%	\$(307,973)	\$442,120	-69.66%	110.46%
2023	0.06517%	\$ 250,833	\$390,434	64.24%	91.74%
2024	0.06209%	\$ 59,157	\$439,687	13.45%	98.03%

District Attorney of the Eleventh Judicial District
Schedule of Employer's Contributions
For the Year Ended December 31, 2024

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
District Attorney's Retirement System (DARS)					
2015	\$ 8,754	\$ 8,754	\$0	\$166,750	5.25%
2016	\$ 2,918	\$ 2,918	\$0	\$166,750	1.75%
2017	\$ 0	\$ 0	\$0	\$173,100	0.00%
2018	\$ 1,122	\$ 1,122	\$0	\$176,817	0.63%
2019	\$ 4,938	\$ 4,938	\$0	\$194,650	2.54%
2020	\$ 9,486	\$ 9,486	\$0	\$237,150	4.00%
2021	\$ 4,743	\$ 4,743	\$0	\$237,150	2.00%
2022	\$23,479	\$23,479	\$0	\$247,150	9.50%
2023	\$26,067	\$26,067	\$0	\$242,683	10.74%
2024	\$34,964	\$34,964	\$0	\$288,050	12.14%
Parochial Employees' Retirement System (PERS)					
2015	\$45,722	\$45,722	\$0	\$315,321	14.50%
2016	\$44,567	\$44,567	\$0	\$342,826	13.00%
2017	\$42,375	\$42,375	\$0	\$339,003	12.50%
2018	\$42,130	\$42,130	\$0	\$366,349	11.50%
2019	\$45,691	\$45,691	\$0	\$397,314	11.50%
2020	\$50,913	\$50,913	\$0	\$415,620	12.25%
2021	\$41,673	\$41,673	\$0	\$438,659	9.50%
2022	\$50,844	\$50,844	\$0	\$442,120	11.50%
2023	\$37,091	\$37,091	\$0	\$390,434	9.50%
2024	\$58,154	\$58,154	\$0	\$439,687	13.23%

District Attorney of the Eleventh Judicial District
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2024

Year	2024	2023	2022
Service Cost	\$ 26,373	\$ 13,908	\$ 20,269
Interest	18,957	19,893	12,495
Differences Between Expected and Actual Experiences	121,557	(4,748)	-
Changes in Assumptions/ Inputs	(52,701)	22,235	(87,563)
Benefit Payments	(22,139)	(16,687)	-
Net Change In Total OPEB Liability	92,047	34,601	(54,799)
Beginning OPEB Liability	566,098	531,497	586,296
Ending OPEB Liability	\$ 658,145	\$ 566,098	\$ 531,497
Covered-Employee Payroll	\$ 676,216	\$ 528,464	\$ 504,500
Net OPEB Liability as a Percentage of Covered-Employee Payroll	97.3%	107.1%	105.4%
Notes to Schedule:			
Benefit Change	None	None	None
Discount Rate	4.08%	3.26%	3.72%
Mortality	PubG.H-2010 with adjustment	PubG.H-2010 with adjustment	PubG.H-2010 with adjustment
Mortality Improvement Scale	MP-2021	MP-2018	MP-2018
Trend	5.5% short term, 2025 Getzen Model long term	32.67%, 5.5% short term, 2022 Getzen Model long term	32.67%, 5.5% short term, 2022 Getzen Model long term

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

See independent auditors' report and notes to the financial statements.

SUPPLEMENTARY INFORMATION

District Attorney of the Eleventh Judicial District
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2024

Agency Head Name: Don Burkett, District Attorney

<u>Purpose</u>	<u>Amount</u>
<u>Paid by the DA's Office:</u>	
Salary	\$124,050
Benefits-Retirement	14,929
Benefits-Other	2,520
Insurance	6,33
Conferences & Travel	6,949
Dues	2,070
Expense Reimbursements	122
<u>Paid by the Sabine Parish Police Jury</u>	
Salary	3,575
Benefits-Retirement	433
<u>Paid by the State Treasurer:</u>	
State of LA - RS 16:10	
Salary	55,000
Benefits-Retirement	6,669

District Attorney of the Eleventh Judicial District
Parish of Sabine, Louisiana
Justice System Funding Schedule – Collecting/Disbursing Entity
For the Year Ended December 31, 2024

		First Six Month Period Ended 06/30/24	Second Six Month Period Ended 12/31/24
Cash Basis Presentation			
Beginning Balance of Amounts Collected (i.e. cash on hand)		20,964	21,501
Add: Collections			
Civil Fees <i>(including refundable amounts such as garnishments or advance deposits)</i>		-	-
Bond Fees		-	-
Asset Forfeiture/Sale		11,725	9,066
Pre-Trial Diversion Program Fees		12,225	16,342
Criminal Court Costs/Fees		-	-
Criminal Fines - Contempt		-	-
Criminal Fines - Other		-	-
Restitution		2,000	5,444
Probation/Parole/Supervision Fees		-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)		505	240
Interest Earnings on Collected Balances		32	33
Other <i>(do not include collections that fit into more specific categories above)</i>		-	-
Subtotal Collections		26,487	31,125
Less: Disbursements To Governments & Nonprofits: <i>(Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)</i>			
Sabine Parish Clerk of Court-Asset Forfeiture/Sale		282	463
LA District Attonrey Association- Asset Forfeiture/Sale		117	58
Criminal Court Fund-Asset Forfeiture/Sale		2,265	1,709
Sabine Parish Sheriff-Asset Forfeiture/Sale		6,796	5,127

See independent auditor's report.

District Attorney of the Eleventh Judicial District
Parish of Sabine, Louisiana
Justice System Funding Schedule – Collecting/Disbursing Entity
For the Year Ended December 31, 2024

Less: Amounts Retained by Collecting Agency			
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection		-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount		-	-
Amounts "Self-Disbursed" to Collecting Agency (<i>must include a separate line for each collection type, as applicable</i>) - Example: Criminal Fines - Other (<i>Additional rows may be added as necessary</i>)		-	-
d. Asset Forfeiture/Sale		2,265	1,709
e. Pre-Trial Diversion Program Fees		12,225	16,342
i. Restitution		204	275
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies			
Civil Fee Refunds		-	-
Bond Fee Refunds		-	-
Restitution Payments to Individuals (additional detail is not required)		1,796	5,169
Other Disbursements to Individuals (additional detail is not required)		-	633
Payments to 3rd Party Collection/Processing Agencies		-	-
Subtotal Disbursements/Retainage		25,950	31,485
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)		21,501	21,141
Ending Balance of "Partial Payments" Collected but not Disbursed (<i>only applies if collecting agency does not disburse partial payments until fully collected</i>) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained		-	-
Other Information:			
Ending Balance of Total Amounts Assessed but not yet Collected (<i>i.e. receivable balance</i>)		-	-
Total Waivers During the Fiscal Period (<i>i.e. non-cash reduction of receivable balances, such as time served or community service</i>)		-	-

See independent auditor's report.

District Attorney of the Eleventh Judicial District
Parish of Sabine, Louisiana
Justice System Funding Schedule – Receiving Entity
For the Year Ended December 31, 2024

		First Six Month Period Ended 06/30/24	Second Six Month Period Ended 12/31/24
Cash Basis Presentation			
Receipts From: <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>			
<i>Sabine Parish Sheriff-Court Costs</i>		11,086	8,132
<i>Sabine Parish Sheriff-Court Fines</i>		7,270	5,478
<i>Sabine Parish Sheriff-Bond Fees</i>		7,097	9,288
<i>Department of Public Safety & Corrections Correction Service-Court Fees</i>		137	113
Subtotal Receipts		25,590	23,011
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>		-	-
Collection Types to be used in the "Receipts From:" section above			
Civil Fees			
Bond Fees			
Asset Forfeiture/Sale			
Pre-Trial Diversion Program Fees			
Criminal Court Costs/Fees			
Criminal Fines - Contempt			
Criminal Fines - Other			
Restitution			
Probation/Parole/Supervision Fees			
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)			
Interest Earnings on Collected Balances			
Other <i>(do not include collections that fit into more specific categories above)</i>			

See independent auditor's report.

OTHER REPORTS/SCHEDULES

T | C | B | T
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Don Burkett, District Attorney
Eleventh Judicial District
P. O. Box 1557
Many, LA 71449

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, the fiduciary fund, and the aggregate remaining fund information as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District Attorney of the Eleventh Judicial District of Louisiana's (District Attorney) basic financial statements and have issued our report thereon dated June 19, 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 financial statements. 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of audit results as item 2024-001.

District Attorney's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District Attorney's response to the findings identified in our audit and described in the accompanying schedule of audit findings. The District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

June 19, 2025

District Attorney of the Eleventh Judicial District
Schedule of Audit Results
Year Ended December 31, 2024

I. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of the District Attorney of the Eleventh Judicial District.
2. There were no material weaknesses identified in internal control during the audit of the financial statements.
3. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.

II. Findings in Accordance with Governmental Auditing Standards

Noncompliance-

2024-001 *Local Government Budget Act*

Criteria - Revised Statutes 39:1301-1315, direct local governments as to the manner in which the annual budget shall be adopted, implemented, and amended. This included the requirements to revise the budget when total expenditures and other uses are failing to meet the total budgeted expenditures and other uses by five percent or more.

Condition - For the year ended December 31, 2024, the District Attorney did not follow the requirements of the Local Government Budget Act in that proper amendments were not made to ensure the five percent variance for expenditures and other uses were met within the General Fund and the Sales Tax Fund.

Effect - The District Attorney is not in compliance with the Local Government Budget Act.

Cause - The District Attorney anticipated less personnel services in the General Fund and no additional other financing sources/uses in the Sales Tax Fund.

Recommendation - The District Attorney should comply with all provisions of the Local Budget Act by monitoring expenditures throughout the year that may have an effect on the budget.

Management's Response - The District Attorney fully intends to comply with the provisions of the Local Government Budget Act.

III. Prior Year Finding

Noncompliance-

2023-001 *Local Government Budget Act*

Condition - For the year ended December 31, 2024, the District Attorney did not follow the requirements of the Local Government Budget Act in that proper amendments were not made to ensure the five percent variance for expenditures were met within the IV-Fund.

Status - As of December 31, 2024 this condition still exists. See current year finding 2024-001.

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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING
STATEWIDE AGREED-UPON PROCEDURES**

To the District Attorney of the Eleventh Judicial District of Louisiana and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The District Attorney of the Eleventh Judicial District of Louisiana’s (District Attorney) management is responsible for those C/C areas identified in the SAUPs.

The District Attorney has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user for this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

8. We obtained a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. We randomly selected the required amount of disbursement locations (or all locations if less than 5).
9. For each location selected under #8 above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquired of employees about their job duties), and we observed that job duties are properly segregated such that:
 - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.
 - At least two employees are involved in processing and approving payments to vendors.
 - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

- Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - Only employees/officials authorized to sign checks approved the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some electronic means.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
- We observed that the disbursement, whether paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity.
 - We observed whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in procedure #3 under Bank Reconciliations, we randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. If no electronic payments were made from the main operating account during the month selected, we selected an alternative month and/or account for testing that does include electronic disbursements.

Procedure Results: No exceptions were noted as a result of these procedures.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

12. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
13. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:
- We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - We observed that finance charges and late fees were not assessed on the selected statements.

14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (a) an original itemized receipt that identified precisely what was purchased, (b) written documentation of the business/public purpose, and (c) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Procedure Results: No exceptions were noted as a result of these procedures.

We were engaged by the District Attorney to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

June 19, 2025