

***DISTRICT ATTORNEY OF THE  
TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA***

***ANNUAL FINANCIAL REPORT***

***For the Year Ended  
December 31, 2018***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
**ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2018  
**TABLE OF CONTENTS**

	<u>Page</u>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	1
<b>FINANCIAL SECTION:</b>	
<b>INDEPENDENT AUDITOR'S REPORT</b>	8
<i>Government Wide Financial Statements:</i>	
Statement of Net Position	11
Statement of Activities	12
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds to the Statement of Activities	15
Statement of Fiduciary Net Assets	16
Statement of Changes in Fiduciary Net Assets	17
<i>Notes to the Financial Statements</i>	18
 <b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Budgetary Comparison Schedules – Major Governmental Funds	
<i>General Fund</i>	49
<i>Special Revenue Funds:</i>	
Court Cost Fund	50
Child Support Fund	51
Misdemeanor Probation Fund	52
Pre-Trial Intervention – Traffic Diversion	53
Worthless Check Fund	54
Pre-Trial Intervention – Wildlife & Fisheries	55
Louisiana District Attorney Retirement System (DARS)	56
Schedule of the Proportionate share of the Net Pension Liability	
Schedule of Contributions	
Notes to Required Supplementary Information	
Parochial Employees Retirement System (PERS)	57
Schedule of the Proportionate share of the Net Pension Liability	
Schedule of Contributions	
Notes to Required Supplementary Information	
Schedule of Changes in the Total OPEB Liability and Related Ratios	58
 <b>OTHER INFORMATION</b>	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	59
<b>REPORTS REQUIRED BY GAO</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	60

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2018***

Our discussion and analysis of District Attorney of the Twenty-Ninth Judicial District's (District Attorney) financial performance provides an overview of the financial activities for the fiscal year ended December 31, 2018. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

***FINANCIAL HIGHLIGHTS***

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

- Net Position of the governmental activities decreased by \$135,845 or approximately 7%.
- During the year, expenses of \$3.9 million were over \$100,000 more than the revenue generated in fees and other revenues for judicial programs and operations of the office.
- The governmental funds reported total ending fund balances of \$1.9 million. Fund balance for governmental activities increased by \$167,000 from the prior year balance of \$1.7 million.

***OVERVIEW OF THE FINANCIAL STATEMENTS***

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

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

***Government-Wide Financial Statements***

The GWFS are designed to be like those of private sector businesses in that all governmental activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2018***

difference between them reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net position changed during the 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. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services.

The governmental activities reflect the basic judicial services. These services are financed primarily with fines and fees collected and grants from other governments.

***Fund Financial Statements***

The Fund Financial Statements provide detailed information about the most significant funds not as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Court Cost, Child Support, and Misdemeanor Probation Funds).

Most of the basic judicial services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

The District Attorney is the trustee, or fiduciary, for funds confiscated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2018*

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

All of the judicial services are reported as governmental activities. Fines and fees charged to the public finance most of these activities. The following is a Condensed Statement of Net Position:

Condensed Statement of Net Position	2018	2017	Dollar Change
Current and Other Assets	\$ 1,998,474	\$ 1,873,233	\$ 125,241
Capital Assets	98,529	56,580	41,949
<b>Total Assets</b>	<b>2,097,003</b>	<b>1,929,813</b>	<b>167,190</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>572,721</b>	<b>1,286,633</b>	<b>(713,912)</b>
Current Liabilities	123,941	165,775	(41,834)
Long Term Liabilities	(10,979)	986,824	(997,803)
<b>Total Liabilities</b>	<b>112,962</b>	<b>1,152,599</b>	<b>(1,039,637)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>859,587</b>	<b>230,827</b>	<b>628,760</b>
Net Investment in Capital Assets	98,529	56,580	41,949
Unrestricted	1,598,646	1,776,440	(177,794)
<b>Total Net Position</b>	<b>\$ 1,697,175</b>	<b>\$ 1,833,020</b>	<b>\$ (135,845)</b>

The net position decreased by \$135,845 as a result of this year's operations. The overall financial position increased during the year. Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased due to results of operations. The balance in net position represents the accumulated results of all past years' operations.

The following table is a Condensed Summary of the Statement of Activities:

Condensed Statement of Activities	2018	2017	Dollar Change
Total program expenses	\$ (3,890,566)	\$ (3,753,042)	\$ 137,524
Total program revenues	3,784,928	4,216,798	(431,870)
<b>Net program income</b>	<b>(105,638)</b>	<b>463,756</b>	<b>(569,394)</b>
General revenues	20,188	13,109	7,079
<b>Change in Net Assets</b>	<b>(85,450)</b>	<b>476,865</b>	<b>(562,315)</b>
<b>Net Position:</b>			
Beginning of the year, restated	1,782,625	1,356,155	426,470
End of the year	<b>\$ 1,697,175</b>	<b>\$ 1,833,020</b>	<b>\$ (135,845)</b>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2018*

The total revenues for the year in governmental activities were \$3,805,118 (\$3,784,928 in program revenues and \$20,188 in general revenues). The total cost of all programs and services was \$3,890,566 – an increase of \$137,524 from the prior year. Total revenues decreased by \$424,791.

The net position of the Governmental Type Activities has been adjusted due to the adoption of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective for the Court's fiscal year beginning January 1, 2018.

Net position, 12/31/17, as previously reported	\$4,565,500
Adoption of GASB Statement No. 75	<u>(1,564,597)</u>
Net position, January 1, 2018, as restated	<u>\$3,000,903</u>

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

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending.

The governmental funds reported a combined fund balance of \$1,874,533. This reflects an increase of \$167,075 from the prior year.

The General Fund, the main operating fund, ended the year with an unassigned fund balance of \$75,456. Revenues increased from the prior year by approximately 11% to \$232,186. Current expenditures increased slightly by 5% and the amount expended on capital outlay was \$58,309.

The Court Cost Fund, which collects fines and fees from court cost according to LRS 16:16, ended the year with a restricted fund balance of \$421,863. Revenues decreased from the prior year by approximately 5% to \$472,827. Current expenditures decreased by 8% to \$417,183.

The Child Support Fund receives funds as a sub-grantee from the State of Louisiana, Department of Social Services; Office of Family Support. Revenues received from the State were \$318,763 and interest earned of \$98. Expenditures for the program totaled \$325,636, resulted in an ending fund balance of \$228,353– all considered restricted for the Child Support (IV-D) program.

The Probation Fund, which accounts for fees collected for misdemeanor probation and pre-trial intervention, ended the year with an assigned fund balance of \$545,811. Revenues

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2018*

increased from the prior year by approximately 26% to \$296,550. Current expenditures decreased by 17% to \$153,261.

The PTI Traffic Diversion Fund, which accounts for fees collected for traffic tickets that would be better served out of the court system, ended the year with an assigned fund balance of \$405,331. Revenues decreased significantly from the prior year by approximately 56% to \$449,376. Current expenditures also decreased by 28%.

The Worthless Check Collection Fund collected fees of \$17,476 in accordance with La Revised Statute 16:15 that provides for a specific fee for the collection and processing of a worthless check, restitution on worthless checks of \$30,827 and recorded interest earnings of \$3,159 for total revenue for the year of \$51,462, an increase of 22% from the prior year. Current expenditures of \$32,998 in personnel, office operations, and restitution paid out and repair and maintenance expenditures resulted in an excess of revenues over expenditures of \$18,464. This added to the beginning fund balance of \$168,374 resulted in an ending fund balance of \$186,838 – all considered restricted for expenditures associated with this program.

The PTI Wildlife & Fisheries Fund, which accounts for fees collected for wildlife & fisheries tickets, ended the year with an assigned fund balance of \$10,881. Revenues collected this year were \$2,375 in PTI fees and \$5 of interest income totaling \$2,380. There were no current expenditures resulting in revenues in excess of expenditures of \$2,380.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

Original Budgeted Revenues	\$212,184
<b>Amendments were made for:</b>	
Decreased Fines and fees based on actual collections	(11,000)
Increased Asset Forfeitures based on actual collections	11,306
Increased Miscellaneous and Interest	1,232
<b>Total revenue amendments</b>	<b>1,538</b>
Amended Budgeted Revenues	\$213,722
Original Budgeted Expenditures	\$207,784
<b>Amendments were made for:</b>	
Increased current expenditures	4,611
Increased capital outlay	51,832
<b>Total expenditure amendments</b>	<b>56,443</b>
Amended Budgeted Expenditures	\$264,227

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2018*

**CAPITAL ASSETS**

A summary of the investment in capital assets, net of accumulated depreciation, for governmental activities follows:

	2018	2017	
Vehicles	\$ 137,353	84,528	
Equipment	92,897	359,771	
Office Additions	41,370	69,927	
Office Furnishings	10,125	51,219	
Total Cost	281,745	565,445	
Accumulated Depreciation	183,216	508,865	
Net Capital Assets	\$ 98,529	\$ 56,580	
Depreciation Expense	\$ 26,545	\$ 33,846	

During the current year, there were \$68,495 of additions including a new vehicle. There were \$352,195 fully depreciated assets that were disposed of. More detailed information about the capital assets is presented in Note 5 to the financial statements.

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

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

Historically, the office staff and costs remain relatively stable and should continue to do so. The St. Charles Parish Council in their current operating budget absorbs some operating expenses. If these estimates remain consistent, the District Attorney's General Fund balance is expected to increase accordingly by the close of 2019.

Highlights of next year's General Fund budget include:

Beginning Fund Balance	\$ 54,264
Projected Revenue	209,084
Projected Expenditures	(204,114)
Ending Fund Balance	\$ 59,234

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2018***

***CONTACTING THE DISTRICT ATTORNEY 'S FINANCIAL MANAGEMENT***

This financial report is designed to provide a general overview of the finances and to show the accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Joel T. Chaisson, II  
District Attorney of the Twenty-Ninth Judicial District  
P.O. Box 680  
Hahnville, LA 70057  
Phone (985) 783-6263

***FINANCIAL SECTION***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## ***INDEPENDENT AUDITOR'S REPORT***

Honorable Joel T. Chaisson, II  
District Attorney of the Twenty-Ninth Judicial District  
St. Charles Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditors considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Twenty-Ninth Judicial District as of December 31, 2018, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, be presented to supplement the basic financial statements. Such information, although not 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.



***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head listed in the Other Supplementary Information Section of the financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This schedule is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Reporting Required by Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2019, on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Twenty-Ninth Judicial District's internal control over financial reporting and compliance.

***Stagni & Company***

Thibodaux, Louisiana  
June 12, 2019



**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Statement of Net Position

December 31, 2018

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 519,266
Investments	1,219,195
Receivable	63,367
Due from other governments	196,646
Total current assets	1,998,474
Capital assets, net of depreciation	98,529
Total assets	2,097,003

**DEFERRED OUTFLOWS OF RESOURCES**

572,721

**LIABILITIES**

Current liabilities:

Accounts payable and accrued expenses	83,425
Accrued salaries and benefits	27,002
Due to other governmental units	13,514
Total current liabilities	123,941

Long-term liabilities

Net Other Post-Employment Benefit Obligation	86,826
Net Pension Liability (Benefit)	(97,805)
Total long-term liabilities	(10,979)
Total liabilities	112,962

**DEFERRED INFLOWS OF RESOURCES**

859,587

**NET POSITION**

Net Investment in capital assets	98,529
Unrestricted	1,598,646
Total net position	\$ 1,697,175

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Statement of Activities  
For the Year Ended December 31, 2018

**Expenses:**

Governmental activities:

**General government - Judicial:**

Personnel services	\$ 1,244,563
On-behalf payments	1,877,457
Telephone and utilities	3,479
Professional services	21,290
Travel & convention	37,837
Repairs and maintenance	21,367
Automobile repair and maintenance	16,201
Office supplies and operations	61,812
Dues and subscriptions	20,407
Insurance	8,167
Rent	2,520
Intergovernmental - LACE Payments	400,431
Intergovernmental - Center for Family Services	30,000
Intergovernmental - Child Advocacy Center	36,784
Restitution Paid Out	43,736
Other	37,970
Depreciation	26,545
Total program expenses	3,890,566

**Program revenues:**

Charges for services	1,259,446
Restitution Collected	43,461
Operating grants & contributions	2,482,021
Total program revenue	3,784,928
Net program expense	(105,638)

**General revenues:**

Unrestricted investment earnings and miscellaneous	20,188
Total general revenues	20,188

**Change in net position**

(85,450)

**Net Position:**

Beginning of the year, restated	1,782,625
End of the year	\$ 1,697,175

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Balance Sheet - Governmental Funds  
December 31, 2018

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	PTI Wildlife-Fisheries	Total Governmental Funds
<b>ASSETS</b>								
Cash and cash equivalents	\$ 108,380	\$ 58,888	\$ 168,716	\$ 105,540	\$ 33,199	\$ 33,662	\$ 10,881	\$ 519,266
Investments	39,072	260,085	-	409,478	355,490	155,070	-	1,219,195
Accounts receivable	-	-	63,169	99	99	-	-	63,367
Due from other governments	31,636	80,010	-	-	85,000	-	-	196,646
Due (to)/from other funds	(58,171)	26,670	-	31,613	-	-	-	112
<b>TOTAL ASSETS</b>	<b>\$ 120,917</b>	<b>\$ 425,653</b>	<b>\$ 231,885</b>	<b>\$ 546,730</b>	<b>\$ 473,788</b>	<b>\$ 188,732</b>	<b>\$ 10,881</b>	<b>\$ 1,998,586</b>
<b>LIABILITIES</b>								
Current Liabilities:								
Accounts payable and accrued expenses	10,078	130	479	248	67,851	1,894	-	80,680
Accrued salaries and benefits	19,012	3,660	3,053	671	606	-	-	27,002
Payroll taxes and retirement payable	2,857	-	-	-	-	-	-	2,857
Due to governmental units	13,514	-	-	-	-	-	-	13,514
<b>TOTAL LIABILITIES</b>	<b>45,461</b>	<b>3,790</b>	<b>3,532</b>	<b>919</b>	<b>68,457</b>	<b>1,894</b>	<b>-</b>	<b>124,053</b>
<b>FUND BALANCES</b>								
Restricted for:								
Court Cost	-	421,863	-	-	-	-	-	421,863
Child Support	-	-	228,353	-	-	-	-	228,353
Worthless Checks	-	-	-	-	-	186,838	-	186,838
Assigned to:								
Probation/Pre-Trial Intervention	-	-	-	545,811	405,331	-	10,881	962,023
Unassigned	75,456	-	-	-	-	-	-	75,456
<b>TOTAL FUND BALANCES</b>	<b>75,456</b>	<b>421,863</b>	<b>228,353</b>	<b>545,811</b>	<b>405,331</b>	<b>186,838</b>	<b>10,881</b>	<b>1,874,533</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 120,917</b>	<b>\$ 425,653</b>	<b>\$ 231,885</b>	<b>\$ 546,730</b>	<b>\$ 473,788</b>	<b>\$ 188,732</b>	<b>\$ 10,881</b>	<b>\$ 1,998,586</b>

Amounts reported for *governmental activities* in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 98,529

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Net Pension Liability (Benefit)	97,805
Net Other Post-Employment Benefit Obligation	(86,826)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in the funds:

Deferred outflows - contributions	364,273
Deferred outflows - others	208,448
Deferred inflows - proportionate share	(854,480)
Deferred inflows - OPEB	(5,107)
<b>Net assets of governmental activities</b>	<b>(286,866)</b>
	<b>\$ 1,697,175</b>

See notes to the financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
For the Year Ended December 31, 2018

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	PTI Wildlife- Fisheries	Total Governmental Funds
<b>REVENUES</b>								
Fines and fees	\$ 147,293	\$ 438,311	\$ -	\$ 278,112	\$ 359,711	\$ 17,476	\$ 2,375	\$ 1,243,278
Asset forfeitures	16,168	-	-	-	-	-	-	16,168
Intergovernmental	66,784	30,000	318,763	-	85,000	-	-	500,547
Restitution	-	-	-	12,634	-	30,827	-	43,461
On-behalf payments received	1,173,684	703,773	-	-	-	-	-	1,877,457
Interest	1,637	4,516	98	5,804	4,665	3,159	5	19,884
Miscellaneous	304	-	-	-	-	-	-	304
<b>Total Revenues</b>	<b>1,405,870</b>	<b>1,176,600</b>	<b>318,861</b>	<b>296,550</b>	<b>449,376</b>	<b>51,462</b>	<b>2,380</b>	<b>3,701,099</b>
<b>EXPENDITURES</b>								
Current - General government - Judicial								
Salaries and related benefits	19,663	344,295	304,066	126,182	51,865	-	-	846,071
On-behalf payments	1,173,684	703,773	-	-	-	-	-	1,877,457
Telephone and utilities	3,479	-	-	-	-	-	-	3,479
Professional services	17,090	-	4,200	-	-	-	-	21,290
Travel and conventions	95	37,123	300	319	-	-	-	37,837
Repairs and maintenance	16,041	-	2,585	2,741	-	-	-	21,367
Automobile repair and maintenance	16,201	-	-	-	-	-	-	16,201
Office supplies and operations	38,559	326	8,210	10,024	3,244	1,449	-	61,812
Case expenditures	-	11,673	3,343	-	-	-	-	15,016
Computer Maintenance	16,332	600	-	-	-	-	-	16,932
Dues and subscriptions	1,104	19,153	-	150	-	-	-	20,407
Insurance	5,235	-	2,932	-	-	-	-	8,167
Storage	-	2,520	-	-	-	-	-	2,520
Restitution paid	-	-	-	12,735	-	31,001	-	43,736
Bank Charges	2,607	-	-	-	-	-	-	2,607
Advisory Fees	-	917	-	1,030	228	548	-	2,723
Loss on sale of investments	-	576	-	80	36	-	-	692
Intergovernmental - LACE Payments	-	-	-	-	400,431	-	-	400,431
Intergovernmental - Center for Family Services	30,000	-	-	-	-	-	-	30,000
Intergovernmental - Child Advocacy Center	36,784	-	-	-	-	-	-	36,784
<b>Total current expenditures</b>	<b>1,376,874</b>	<b>1,120,956</b>	<b>325,636</b>	<b>153,261</b>	<b>455,804</b>	<b>32,998</b>	<b>-</b>	<b>3,465,529</b>
Capital outlay	58,309	-	-	-	10,186	-	-	68,495
<b>Total expenditures</b>	<b>1,435,183</b>	<b>1,120,956</b>	<b>325,636</b>	<b>153,261</b>	<b>465,990</b>	<b>32,998</b>	<b>-</b>	<b>3,534,024</b>
<b>Net changes in fund balances</b>	<b>(29,313)</b>	<b>55,644</b>	<b>(6,775)</b>	<b>143,289</b>	<b>(16,614)</b>	<b>18,464</b>	<b>2,380</b>	<b>167,075</b>
<b>FUND BALANCES</b>								
Beginning	104,769	366,219	235,128	402,522	421,945	168,374	8,501	1,707,458
Ending	\$ 75,456	\$ 421,863	\$ 228,353	\$ 545,811	\$ 405,331	\$ 186,838	\$ 10,881	\$ 1,874,533

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2018

Net change in fund balances - total governmental funds (fund financial statements)    \$   167,075

Amounts reported for *governmental activities* in the statement of activities  
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual  
fund. Governmental activities report depreciation expense to allocate the cost  
of those capital assets over the estimated useful lives of the asset.

Capital asset purchases	\$	68,495	
Depreciation expense		(26,545)	
Gain/Loss on disposal of assets		-	
		-	41,950

Governmental funds report district pension contributions as expenditures.  
However, in the Statement of Activities, the cost of pension benefits earned net  
of employee contributions are reported as pension expense

Pension Expense		(485,943)	
Cost of benefits earned net of employee contributions		89,294	
Revenue from non-employer contributing entities		104,017	
		104,017	(292,632)

Repayment of long term debt is reported as an expenditure in governmental  
funds, but the repayment reduces long-term liabilities in the statement of net  
assets. In the current year, these amounts consists of:

Annual Other Post-Employment Benefit cost		(1,843)	
		(1,843)	

Change in net assets of governmental activities		\$   (85,450)
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**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUND  
December 31, 2018

	ASSETS	<u>Forfeiture Fund</u>
Cash and cash equivalents		\$ 226
Due to other funds		(112)
Total assets		<u>\$ 114</u>
	LIABILITIES	
Accounts payable		\$ -
Due to others		114
Total liabilities		<u>\$ 114</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
AGENCY FUND  
For the Year Ended December 31, 2018

	Forfeiture Fund
<b>ADDITIONS</b>	
Forfeitures received from offenders	\$ 83,234
Interest	3
Total additions	83,237
<b>DEDUCTIONS</b>	
Office expense & advertising	-
Payments to other agencies	87,274
Total deductions	87,274
Increase in net assets	(4,037)
<b>Due to Others:</b>	
Beginning of year	4,151
End of year	\$ 114

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

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

**Note 1**                      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District Attorney of the Twenty-Ninth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used are described below.

**A. Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney when applying them as a means of identifying potential component units of the St. Charles Parish Council. Since the District Attorney is an independently elected official, is legally separate and fiscally independent, and a separate governmental reporting entity.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements - Basis of Presentation**

The financial statements include all funds and activities that are within the oversight responsibility of the District Attorney.

*GOVERNMENT-WIDE FINANCIAL STATEMENTS*

The basic financial statements include both government-wide (GWFS) and fund financial statements (FFS). All of the judicial and administrative services provided by the District Attorney are classified as governmental activities.

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

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

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

*FUND FINANCIAL STATEMENTS*

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

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements - Basis of Presentation (continued)**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds:

*Governmental funds:*

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- *Special Revenue Funds* - used to account for fees, fines, and costs collected for a specified purpose, grants to be used for specific purposes, or committed to expenditures for specified purposes (other than debt service or capital projects) that deal with judicial prosecution.
- *Agency Funds* - Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

*Major and Non-Major Funds:*

The funds are further classified as major or non-major based on the total amount of revenue or assets per fund. All funds are considered major - there are no non-major funds this year.

*Accrual Basis of Accounting*

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

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C.      Measurement Focus and Basis of Accounting**

*Accrual Basis of Accounting (continued)*

Governmental activities in the government-wide financial statements are presented on 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. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

*Modified Accrual Basis of Accounting*

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D.      Cash**

Cash includes demand deposits. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**E.      Interfund Receivables and Payables**

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

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

**F.      Capital Assets**

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment                      5 years
- Vehicles                                      5 years
- Leasehold improvements      7-10 years

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

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G.      Personal Leave**

The District Attorney has a formal written policy for personal leave. Present clerical employees are allowed to take 20 to 40 days' personal leave based on length of service. On the first payroll in January of the following year, employees are paid at their current earnings rate for any unused personal leave up to 10 days. Assistant District Attorneys and investigators are not included in this formal leave policy. At the end of the current year there was \$16,638 accumulated leave benefits recorded as Accrued Salaries and Benefits – current liability as required to be reported in accordance with GASB Codification Section C60.

**H.      Equity Classifications**

*Government-wide Statements*

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

- a.      Net Investment in capital assets—Consists of capital assets net of accumulated depreciation.
- b.      Restricted—Consists of net position with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c.      Unrestricted—all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

*Fund Financial Statements*

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. *Unassigned* fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

**I.      Use of Estimates**

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

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 2**                      **DEPOSITS AND INVESTMENTS**

*Deposits:*

Demand deposits, interest bearing demand deposits and certificates of deposit are recorded at cost, which approximates fair value. The carrying amount of deposits was \$519,492 and the bank balance was \$619,666. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the District Attorney's deposits may not be returned to it. \$369,628 of the bank balance is exposed to custodial credit risk. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal 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.

FDIC and pledged securities valued at \$638,322 (\$250,038 in FDIC and \$388,284 in pledged securities) for 2018, adequately secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District's name. At the end of the current year, the District Attorney is adequately pledged. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 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 entity that the fiscal agent has failed to pay deposited funds upon demand.

*Investments:*

State statutes authorize entities to invest in obligations of the U.S. Treasury, agencies, and instrumentalities; guaranteed investment contracts and investment grade (A-I/P-1) commercial paper of domestic corporations; repurchase agreements; bonds, debentures, notes or other indebtedness issued by United States Corporations that meet certain conditions and the Louisiana Asset Management Pool.

The bonds, debentures, notes or other indebtedness issued by US corporations should have a long-term rating of Aa3 or higher by Moody's, AA- or higher by Standard and Poor's, or AA- or higher by Fitch Ratings, Inc. The indebtedness of the US Corporations has a final maturity, mandatory tender, or continuing option tender of no more than five years. The District Attorney must retain the service of an investment advisor registered with the United States Securities and Exchange Commission prior to purchasing any such indebtedness and at all times during which the indebtedness is owned.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 2 DEPOSITS AND INVESTMENTS (Continued)**

A summary of investments and maturities follows:

<b>Investment Type</b>	<b>Recorded Value</b>	<b>Matures in 1-5 years</b>	<b>Market Value at 12/31/18</b>
<b>Money Market Funds</b>	\$63,025	\$63,025	\$63,025
<b>US Government</b>	207,616	207,616	207,616
<b>US Corporate Debt</b>	323,411	323,411	323,411
<b>LAMP</b>	625,143	625,143	625,143
<b>TOTALS</b>	<b>\$1,219,195</b>	<b>\$823,755</b>	<b>\$823,755</b>

As a means of limiting its exposure to fair value losses arising from interest rates, the investment policy emphasizes maintaining liquidity to match specific cash flows. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity period of an investment, the greater the sensitivity of 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.

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the entity will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The investment policy requires the application of the prudent-person rule. The rule states, the entity shall operate under the "Prudent Person" rule, exercising judgment and care, under the circumstances prevailing, which people of ordinary prudence would employ in the management of their own affairs - not in regard to speculation, but as to the permanent disposition of their own funds, considering both safety of capital and income. The investment policy limits investments to those discussed earlier in this note. All of the investments were rated at least AA- by Standard & Poor's and AA3 by Moody's Investors Service, all have a maturity of 5 years or less, and retains the service of an investment advisor registered with the United States Securities as required by the above state statute noted.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 2 DEPOSITS AND INVESTMENTS (Continued)**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District Attorney will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Included in investments is a \$625,143 invested in the Louisiana Asset Management Pool (LAMP), a state and local government investment pool. The investments in LAMP have an average maturity of 60 days or less. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana formed by an initiative of the State Treasurer in 1993. A board of directors consisting of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's governs the corporation. These approved investments are carried at cost, which approximate market and may be liquidated as needed. This investment pool has not been assigned a risk category since the District Attorney is not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

*Credit Risk and Custodial Credit Risk of LAMP*

State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. It is the District Attorney's policy to limit its investments in these investment types. The District Attorney's investment in LAMP was rated AAAM by Standard & Poor's.

A reconciliation of deposits and investments as shown on the Statement of Net Position is as follows:

Reported amount of deposits	\$519,492
Reported amount of investments	1,219,195
<b>Total</b>	<b>\$1,738,687</b>
Cash and cash equivalents-governmental funds	\$519,266
Cash and cash equivalents – agency fund	226
Investments-governmental funds	1,219,195
<b>Total</b>	<b>\$1,738,687</b>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 3 DUE TO/FROM GOVERNMENTAL UNITS**

The amounts due from governmental units were:

<b>Governmental Unit</b>	<b>General Fund</b>	<b>Court Cost</b>	<b>PTI Traffic Diversion</b>	<b>Totals</b>
St. Charles Parish Sheriff's Office	\$ 31,636	\$77,510		\$109,146
St. Charles Parish			\$85,000	85,000
State of Louisiana		2,500		2,500
<b>TOTALS</b>	<b>\$31,636</b>	<b>\$80,010</b>	<b>\$85,000</b>	<b>\$196,646</b>

The amounts due to governmental units were:

<b>Governmental Unit</b>	<b>General Fund</b>
St. Charles Parish	\$ 13,514

**Note 4 INTERFUND RECEIVABLES AND PAYABLES**

Such balances were:

	<b>Receivable</b>	<b>Payable</b>
<b>General Fund</b>	\$ -	\$ 58,171
<b>Major Funds:</b>		
Court Cost Fund	26,670	-
Asset Forfeiture	-	112
Probation	31,613	-
<b>TOTALS</b>	<b>\$ 58,283</b>	<b>\$ 58,283</b>

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 5 CAPITAL ASSETS**

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/17	Additions	Disposals Adjustments	Balance 12/31/18
<b>Depreciable Assets:</b>				
Automobiles	\$ 84,528	\$ 52,825	\$ -	\$137,353
Equipment	357,926	15,670	(280,699)	92,897
Office Improvements	69,927	-	(28,557)	41,370
Office Furnishings	53,064	-	(42,939)	10,125
Total depreciable assets	\$565,445	\$69,495	\$(352,195)	\$281,745

Less accumulated depreciation:

Automobiles	\$ 80,716	\$9,095	\$ -	\$89,811
Equipment	328,160	13,951	(280,699)	61,412
Office Improvements	49,024	2,847	(28,557)	23,314
Office Furnishings	50,965	652	(42,938)	8,679
Totals	\$508,865	\$26,545	\$(352,194)	\$183,216
Capital assets, net	\$56,580			\$ 99,529

The depreciation expense charged was \$26,545. There was a total of \$69,495 of additions and \$352,195 of deletions for 2018.

**Note 6 BUDGETS**

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year-end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and St. Charles Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund and Court Cost Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 6**                      **BUDGETS (Continued)**

A reconciliation of total revenues and expenditures for the General Fund follows:

	Total Revenue	Total Expenditures
As reported on Budget Comparison Statement	\$ 232,186	\$ 204,497
On-Behalf Payments	1,173,684	1,173,684
As reported on Statement of Revenues, Expenditures and Changes in Fund Balances	\$1,405,870	\$1,435,183

A reconciliation of total revenues and expenditures for the Court Cost Fund follows:

	Total Revenue	Total Expenditures
As reported on Budget Comparison Statement	\$ 472,827	\$ 417,183
On-Behalf Payments	703,773	703,773
As reported on Statement of Revenues, Expenditures and Changes in Fund Balances	\$1,176,600	\$1,120,956

**Note 7**                      **PENSION PLANS**

The District Attorney adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*. That Statement requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.

The employees are provided with benefits through the following multiple-employer cost sharing plans:

- Louisiana District Attorney’s Retirement System (DARS) provides retirement benefits to the District Attorney and Assistant District Attorneys, a cost sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 7**                      **PENSION PLANS (Continued)**

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the system.

- All permanent, full-time employees other than the District Attorney and the Assistant District Attorney are required to be members of the Parochial Employee's Retirement System of Louisiana (PERS) a cost sharing multiple-employer defined benefit pension plan. The System provides retirement benefits to an employee of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and elect to become members of the System. All members of the Parochial Employees' Retirement System are participants in either Plan A or Plan B. 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. The District Attorney employees participate in Plan A.

The Statement requires governments providing pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and RSI. The District Attorney recognizes the long-term obligations for the pension benefits as a liability for the proportionate share of the contributions made for payroll generated by the District Attorney's office. St. Charles Parish Council recognizes the proportionate share of the contributions made for the payroll generated by the St. Charles Parish Council's office.

District Attorney and Assistant District attorneys are compensated by warrants from the State of Louisiana and from supplemental pay from the St. Charles Parish Council and the District Attorney's office. Other employees are compensated by the District Attorney's office, but may be reimbursed by the St. Charles Parish Council General and Criminal Court Funds. The District Attorney determines the sources and amounts of income for the District Attorney, the Assistant District Attorneys, and other employees.

- Employer contributions made on behalf of employees for pension benefits to DARS by the St. Charles Council and the State for the year ending December 31, 2018 is \$1,457 and \$2,843, respectively as required.
- Payments reimbursed by the Parish General Fund to the District Attorney Payroll Account for DARS and PERS contributions for the year ending December 31, 2018 is \$4,221 and \$173,700, respectively.
- Payments reimbursed by the Criminal Court funds for PERS contributions for the year ending December 31, 2018 is \$15,031.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 7 PENSION PLANS (Continued)**

**Louisiana District Attorney's Retirement System (DARS)**

**Plan Description** – The District Attorney and the St. Charles Parish Council on-behalf of the District Attorney contributes to the Louisiana District Attorney's Retirement System (DARS), a cost-sharing multiple-employer defined benefit pension plan established by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish, which is administered by a Board of Trustees. DARS provides normal retirement, early retirement, disability benefits, death benefits, Back-Drop and Deferred Retirement Option Program (DROP) benefits to plan members and beneficiaries.

DARS is governed by Louisiana Revised Statutes 11, Chapter 3 specifically, and other general laws of the State of Louisiana. The System issued a publicly available financial report that can be obtained at [www.ladars.org](http://www.ladars.org).

**Benefits Provided** – 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 district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute, and vary depending on the member's hire date. Members who joined before July 1, 1990, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 62, or
- 18 or more years of creditable service and are at least age 60, or
- 23 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members 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 year of creditable service credit, receive a retirement benefit reduced 3% of 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.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 7**                      **PENSION PLANS (Continued)**

**Louisiana District Attorney's Retirement System (DARS), (Continued)**

Retirement benefits may not exceed 100% of final average compensation. Members who joined after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 60, or
- 24 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members is equal to 3.5% of the member's final average compensation multiplied by the years of membership service. Members are eligible for early retirement at age 55 if they have at least 18 years of creditable service. The early retirement benefit is equal to the normal retirement benefit reduced by 3% of each year the member retires in advance of the normal retirement age. Benefits may not exceed 100% of average final compensation.

**Disability Benefits** - All members with ten or more years of credited service who are found to be totally disabled as a result of injuries incurred while in active service are awarded disability benefits. The member receives a benefit equal to 3% (3.5% covered under the new 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 sixty.

**Survivor (Death) 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 designed beneficiary, if he is not married. Upon death of any active, contributing member with 5 or more year 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.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

**Louisiana District Attorney's Retirement System (DARS), (Continued)**

**Permanent Benefit Increases/Cost of Living Adjustments** – The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 year of age and older a 2% increase in their original benefit. The board can grant other increases, if the system and member meet certain criteria detailed in the statute related to funding status and interest earnings.

**Back-Deferred Retirement Option Program (Back-DROP)** – In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit. The Back-DROP benefit is based upon the Back-DROP period selected on the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his 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 the 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.

**Deferred Retirement Option Program (DROP)** – Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursement 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.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

**Louisiana District Attorney's Retirement System (DARS), (Continued)**

**Contributions** – The employer contribution rate is established annually under state statute by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. In addition, DARS receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the PRSAC up to a maximum of .2% of the ad valorem taxes shown to be collected; these contributions are considered support from non-employer contributing entities. According to state statute, in the event the contributions from the ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by PRSAC.

Plan members (employees) are required by state statute to contribute 8% of their annual covered salary and the District Attorney (employer) is required to contribute at an actuarially determined rate. The current employer match was 0% of annual covered payroll for the period from January 1 to December 31, 2018, and consequently there were no contributions required.

**Parochial Employees Retirement System (PERS)**

**Plan Description** - All full-time employees are members of the Parochial Employees Retirement System of Louisiana (PERS), a cost sharing multiple-employer defined benefit pension plan. The System was established and provided for by R.S. 11:1901 of the Louisiana Revised Statutes (LRS), through 2025. The (PERS) was originally established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana. A Board of Trustees, an Administrative Director, an Actuary and Legal Counsel operate the System. The System provides retirement benefits to an employee of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and elect to become members of the System. All members of the (PERS) are participants in either Plan A or Plan B. 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.

All permanent eligible government employees 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. The District Attorney participates in Plan A.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

**Parochial Employees Retirement System (PERS), (Continued)**

**Benefits Provided – Retirement Benefits** - Any members can retire providing he/she meets one of the following criteria, if they were hired prior to January 1, 2007:

- At any age with 30 or more years of creditable service.
- Age 55 with 25 years of creditable service.
- Age 60 with a minimum of 10 years of creditable service.
- Age 65 with a minimum of 7 years of creditable service

If members were hired after January 1, 2007, a member can retire providing he/she meets one of the following criteria:

- Age 55 with 30 years of service
- Age 62 with 10 years of service
- Age 67 with 7 years of service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent 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 Benefits** - Upon the death of any member of Plan A with 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.

**Deferred Retirement Option Plan Benefits-** In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 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.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in DROP may receive at his 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.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

**Parochial Employees Retirement System (PERS), (Continued)**

**Disability Benefits-** A member hired prior to January 1, 2007 shall be eligible to retire and to receive a disability benefit if he/she has at least five years of creditable service, is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. If a member was hired after January 1, 2007, shall be eligible to retire and to receive disability benefit if he/she has at least seven years of creditable service. 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 three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

**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 sixty-five 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 retiree 62 and older. (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-** Contributions by employers are actuarially determined each year. For the year ended December 31, 2016, the employer's actuarially determined contribution rate was 10.52, however the actual rate was 13%. Member contributions are established by state statute at 9.5% of compensation for Plan A members. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, the System also receives  $\frac{1}{4}$  of 1% of ad valorem taxes collected within the respective parishes except Orleans and East Baton Rouge parishes. The system also received 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-contributing entities, but are not considered special funding situations.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7- PENSION PLANS, (Continued)**

***Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:***

As of December 31, 2018, The District Attorney reported a total of \$101,306 for its proportionate share of the net pension liability of the DARS Plan and a total benefit (asset) of \$199,111 for its proportionate share of the net pension liability of the PERS Plan. The total \$97,805 of the total Net Pension Benefit (Asset) was reported as governmental activities. The net pension liability of DARS was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The net pension liability of PERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer's proportion of the net pension liability was based on a projection of the long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined on the measurement date. At the respective measurement dates, the employer's proportions of the plans were as follows:

<u>Plan</u>	<u>Proportionate share</u>	
	<u>6/30/18</u>	<u>6/30/17</u>
DARS	.936339%	1.192355%
	<u>12/31/17</u>	<u>12/31/16</u>
PERS	0.268254%	0.300338%

For the year ending December 31, 2018, the District Attorney recognized pension expense for each plan as follows:

<u>Plan</u>	<u>Measurement date</u>	<u>Pension expense</u>
DARS	6/30/18	\$109,026
PERS	12/31/17	\$249,531

In addition, the deferred outflows of resources and deferred inflows of resources related to pensions are from the following sources as of the respective measurement dates:

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

<b>Plan - DARS - 6/30/2018</b>	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Changes in proportion	\$ 23,470	\$(30,570)
Differences between expected and actual experience	1,618	(43,771)
Changes in assumptions	182,762	(19,870)
Net difference between projected and actual earnings on investments	25,229	
Contributions subsequent to the measurement date	31,232	
<b>Totals</b>	<b>\$ 264,311</b>	<b>\$ (94,211)</b>

<b>Plan - PERS - 12/31/2017</b>	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Changes in proportion	\$ -	\$ (10,363)
Differences between expected and actual experience	-	(32,211)
Changes in assumptions	146,417	-
Net difference between projected and actual earnings on investments	(171,048)	(717,695)
Contributions subsequent to the measurement date	333,041	-
<b>Totals</b>	<b>\$ 308,410</b>	<b>\$ (760,269)</b>

<b>Total - All Plans</b>	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Changes in proportion	\$ 23,470	\$ (40,933)
Differences between expected and actual experience	1,618	(75,982)
Changes in assumptions	329,179	(19,870)
Net difference between projected and actual earnings on investments	(145,819)	(717,695)
Contributions subsequent to the measurement date	364,273	-
<b>Totals</b>	<b>\$ 572,721</b>	<b>\$ (854,480)</b>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

The deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement dates (June 30, 2018 and December 31, 2018) will be recognized as a reduction of the net pension liability in the year ended. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended:</b>	<b>DARS June 30<sup>th</sup>:</b>	<b>PERS December 31<sup>st</sup></b>
2019	\$65,200	\$181,864
2020	28,773	194,116
2021	5,775	126,531
2022	10,449	(12,968)
2023	28,671	-
<b>Totals</b>	<b>\$138,868</b>	<b>\$489,543</b>

**Actuarial assumptions:**

The total pension liabilities in the respective actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

<b>Plan</b>	<b>DARS – 6/30/18:</b>	<b>PERS – 12/31/17:</b>
Inflation rate	2.4%	2.5%
Discount rate used to measure pension liability	6.50%	6.75%
Projected Salary increases	5.5% (2.5% inflation, 3.00% Merit)	5.25% (2.75% Merit/2.5% inflation)
Investment rate of return	6.50%, net of investment expense	6.75%, net of investment expense
Actuarial cost method	Entry age normal	Entry age normal
Expected remaining service lives	7 years	4 years
Cost of Living Adjustment	Only those previously granted	Only those previously granted

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

Mortality rates for DARS were based on the RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected for disable annuitants. The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the DARS's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

Mortality rates for PERS were based on the RP-2000 Employee Mortality Table for active members, RP-2000 Healthy Annuitant Table for healthy annuitants and beneficiaries, and RP-2000 Disabled Lives Mortality Tables for disabled annuitants.

For DARS, the long-term expected rate of return on the pension plan investments was determined using a building block method in which best estimates ranges of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.4%. The resulting forecasted long-term rate of return is 9.45% for the years ending June 30, 2018.

For PERS, the long-term expected rate of return on the 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 are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0%. The resulting forecasted long-term rate of return is 7.62% for the years ending December 31, 2017.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

The best estimates of arithmetic real rates of return for each major asset class included in the DARS pension plans' target asset allocation, as of June 30, 2018, are summarized in the following table:

Asset Class	Target Asset Allocation	Rates of Return
<b>DARS:</b>		
Equities	61.72%	10.82%
Fixed Income	28.95%	6.36%
Alternatives	8.85%	10.50%
Real Estate	0.48%	0.50%
Totals	100.00%	6.95%
Inflation		2.50%
Expected Arithmetic Nominal Return		9.45%

Best estimates of arithmetic real rates of return for each major class included in the System's target asset allocation as of December 31, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
<b>PERS:</b>		
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real assets	2%	0.12%
Totals	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

The discount rate used to measure the total pension liability for DARS was 6.75% at June 30, 2017 and 6.50% at June 30, 2018. The discount rate used to measure the total pension liability for PERS was 7.00% at December 31, 2016 and 6.75% at December 31, 2017.

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**NOTE 7 - PENSION PLANS, (Continued)**

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 rates approved by PERSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the of the District Attorney's proportionate share of the net pension liabilities to changes in the discount rate:**

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

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
DARS (current rate 6.550%)	\$811,247	\$101,306	\$(132,519)
PERS (current rate 6.75%)	\$981,688	\$(199,111)	\$(1,196,883)

**Pension plan fiduciary net position:**

Both systems issue annual publicly available financial reports that includes financial statements and required supplementary information for the system. The report for DARS report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824. Access to the DARS report can be found on the System's website: [www.ladars.org](http://www.ladars.org)

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619. (Phone 225.928.1361). Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org).

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 8 ON-BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS**

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized as revenues and expenditures. The amount recognized in the General Fund for the year was \$1,173,684 for employees that are reimbursed by the Parish to the DA payroll account. The amount recognized for the year was \$703,773 in Court Cost Fund for the Parish and State Amounts paid to the District Attorney and Assistant District Attorney.

The accompanying financial statements do not include other certain expenditures paid out of funds of the criminal court, the St. Charles Parish Council, or directly by the State. Portions of rent, fringe benefits, and various office expenses are paid or absorbed by the St. Charles Parish Council. The amount of the expenses paid or absorbed by these other agencies has not been determined. GASB No. 24 does not require that the amounts pertaining to these expenses be reflected in the financial statements.

**Note 9 LEASES**

The District Attorney cancelled and contracted for new copier leases with lease term of 60 months beginning on the date the lease is signed in April of 2018. Lease payments made for the copiers for the 8 months on the new copiers totaled \$5,947 which is included in office operations. The monthly minimum lease rental for the copiers totaled \$752.

**Note 10 RISK MANAGEMENT LIABILITY INSURANCE**

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. Commercial insurance policies are purchased for any and all claims relating to the above types of risks:

<b>TYPE OF INSURANCE</b>	<b>LIMITS</b>	<b>DEDUCTIBLE</b>
Professional Liability	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Personal Injury	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Criminal Proceedings	\$ 120,000/claim	\$ 500 / claim
Punitive Damage	\$ 100,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 10 RISK MANAGEMENT LIABILITY INSURANCE (continued)**

The District Attorney pays the deductible for the general liability insurance. The St. Charles Parish Council is responsible for obtaining general liability, and auto liability insurance for the District Attorney's office and employees. The District Attorney also carries a worker's compensation policy for its employees.

**Note 11 LITIGATION AND CLAIMS**

At December 31, 2018, there is no litigation pending that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

**Note 12 DEFERRED COMPENSATION PLAN**

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan or the District Attorney Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to these 457 plans from eligible pay. The contribution limit to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at any time. The District Attorney's office matches employee's contributions up to 3.9% dollar for dollar. The total employer contributions made to the Louisiana Plan were \$30,911 and to the District Attorney Plan were \$43,840.

**Note 13 POST EMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

*Plan description* – The St. Charles Parish District Attorney (the District Attorney) provides certain continuing health care and life insurance benefits for its retired employees. The St. Charles Parish 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) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 13 POST EMPLOYMENT BENEFITS (continued)**

*Benefits Provided* – Medical benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Only a retiring District Attorney with at least 25 years of service is eligible for retiree medical benefits to be paid by the employer. Benefits are governed by applicable Louisiana Law (R.S. 16:516).

Life insurance coverage is considered for this valuation.

*Employees covered by benefit terms* – At December 31, 2018, 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	<u>1</u>
	<u><u>2</u></u>

**Total OPEB Liability**

The District Attorney's total OPEB liability of \$86,826 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2018 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%
Salary increases	3.0%, including inflation
Discount rate	3.44% annually (Beginning of Year to Determine ADC)
	4.10%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 13 POST EMPLOYMENT BENEFITS (continued)**

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

**Changes in the Total OPEB Liability**

Balance at December 31, 2017		\$ 97,065
Changes for the year:		
Service cost		-
Interest		3,339
Differences between expected and actual experience		(1,019)
Changes in assumptions		(4,552)
Benefit payments and net transfers		(8,007)
Net changes		<u>(10,239)</u>
Balance at December 31, 2018		<u>\$ 86,826</u>

*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 (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB liability	\$ 93,107	\$ 86,826	\$ 81,225

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

**St. Charles Parish, Louisiana**

Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 13 POST EMPLOYMENT BENEFITS (continued)**

*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:*

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 81,633	\$ 86,826	\$ 92,520

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

For the year ended December 31, 2018, the District Attorney recognized OPEB expense of \$(5,107). At December 31, 2018, 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	\$ -	\$ (934)
Changes in assumptions		(4,173)
Total	\$ -	\$ (5,107)

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:

2019	(464)
2020	(464)
2021	(464)
2022	(464)
2023	(464)
Thereafter	(2,786)

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
Notes to the Financial Statements  
For the Year Ended December 31, 2018

**Note 14      RESTATEMENT OF BEGINNING NET POSITION**

The net position of the Governmental Type Activities has been adjusted due to the adoption of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective for the District Attorney's fiscal year beginning January 1, 2018.

Net position, 12/31/17, as previously reported	\$1,833,020
Adoption of GASB Statement No. 75	<u>(50,395)</u>
Net position, January 1, 2018, as restated	<u><u>\$1,782,625</u></u>

***REQUIRED SUPPLEMENTARY  
INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
**DESCRIPTION OF MAJOR FUNDS**  
**For the Year Ended December 31, 2018**

**General Fund** - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

**Title IV-D Child Support Fund** – Prior to July 1, 1998 the IV-D Reimbursement fund and IV-D Incentive funds were accounted for separately due to the percentage of the reimbursements accorded to each fund. Beginning July 1, 1998 these two funds were combined and accounted for as one fund.

**Court Cost Fund** - The Court Cost Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 16:16, which authorizes the collection of an amount not to exceed \$10.00 from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

**Misdemeanor Probation** – The Misdemeanor Probation Fund accounts for fees collected for misdemeanor probation and pre-trial intervention to monitor the probation period for offender.

**Pre-Trial Intervention Traffic Diversion** - The Pre-Trial Intervention Traffic Diversion accounts for a program that handles traffic tickets that the District Attorney's Office feels would be better served out of the court system. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of payments made to the St. Charles Parish Sheriff's Office and the Louisiana State Police Office for LACE and transfers to the District Attorneys office for operating expenses paid by other funds.

**Worthless Checks Fund** - The Worthless Check Collection Fee Special Revenue Fund consists of 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.

**Pre-Trial Intervention Wildlife & Fisheries** - The Pre-Trial Intervention Wildlife & Fisheries accounts for a program that handles tickets issued by the Louisiana Department of Wildlife & Fisheries that the District Attorney's Office feels would be better served out of the court system. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The amounts deposited into this fund is 50% of the PTI fees charged as the other 50% is sent to the Louisiana Department of Wildlife & Fisheries as per relevant Louisiana Revised Statutes.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
General Fund  
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees	\$ 140,000	\$ 129,000	\$ 147,293	\$ 18,293
Asset forfeitures	4,000	15,306	16,168	862
Intergovernmental	66,784	66,784	66,784	-
Miscellaneous	200	304	304	-
Interest	1,200	2,328	1,637	(691)
Total Revenues	<u>212,184</u>	<u>213,722</u>	<u>232,186</u>	<u>18,464</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Salaries and related benefits	26,950	23,231	19,663	3,568
Telephone and utilities	1,750	2,030	3,479	(1,449)
Professional Services	16,500	17,090	17,090	-
Travel and conventions	200	95	95	-
Repairs and maintenance	8,000	13,200	16,041	(2,841)
Computer maintenance	16,500	16,332	16,332	-
Automobile repair and maint	15,000	16,320	16,201	119
Meetings	1,500	-	-	-
Insurance	7,300	5,550	5,235	315
Office operations	35,100	38,093	38,559	(466)
Dues and subscriptions	100	1,079	1,104	(25)
Bank Charges	2,100	2,591	2,607	(16)
Grant to Center for Family Services	30,000	30,000	30,000	-
Grant to Child Advocacy Center	36,784	36,784	36,784	-
Total current expenditures	<u>197,784</u>	<u>202,395</u>	<u>203,190</u>	<u>(795)</u>
Capital outlay	10,000	61,832	58,309	3,523
Total expenditures	<u>207,784</u>	<u>264,227</u>	<u>261,499</u>	<u>2,728</u>
Net changes in fund balances	<u>4,400</u>	<u>(50,505)</u>	<u>(29,313)</u>	<u>21,192</u>
<b>FUND BALANCES</b>				
Beginning	93,024	104,769	104,769	-
Ending	<u>\$ 97,424</u>	<u>\$ 54,264</u>	<u>\$ 75,456</u>	<u>\$ 21,192</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule

Court Cost Fund

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees	\$ 440,000	\$ 394,000	\$ 438,311	\$ 44,311
Intergovernmental	30,000	30,000	30,000	-
Interest	3,500	3,500	4,516	1,016
Total Revenues	<u>473,500</u>	<u>427,500</u>	<u>472,827</u>	<u>45,327</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Salaries and related benefits	372,000	345,906	344,295	1,611
Professional services	2,000	-	-	-
Dues and subscriptions	20,000	19,088	19,153	(65)
Computer Maintenance	600	600	600	-
Meetings	100	-	-	-
Office Expense	500	211	326	(115)
Storage	3,500	3,360	2,520	840
Travel and conventions	40,000	36,768	37,123	(355)
Loss on sale of investment	576	69	576	(507)
Advisory Fees	1,200	917	917	-
Case expenditures	10,000	12,711	11,673	1,038
Total current expenditures	<u>450,476</u>	<u>419,630</u>	<u>417,183</u>	<u>2,447</u>
Capital outlay	-	-	-	-
Total expenditures	<u>450,476</u>	<u>419,630</u>	<u>417,183</u>	<u>2,447</u>
Net change in fund balance	<u>23,024</u>	<u>7,870</u>	<u>55,644</u>	<u>47,774</u>
<b>FUND BALANCES</b>				
Beginning	336,521	366,219	366,219	-
Ending	<u>\$ 359,545</u>	<u>\$ 374,089</u>	<u>\$ 421,863</u>	<u>\$ 47,774</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule

Child Support Fund

For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 312,063	\$ 317,716	\$ 318,763	\$ 1,047
Interest	100	99	98	(1)
Total Revenues	<u>312,163</u>	<u>317,815</u>	<u>318,861</u>	<u>1,046</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Salaries and related benefits	282,503	303,582	304,066	(484)
Repairs and maintenance	4,000	2,703	2,585	118
Insurance	3,000	2,932	2,932	-
Office expense	12,560	7,540	8,210	(670)
Travel and conventions	-	300	300	-
Professional services	5,000	4,200	4,200	-
Case Expense	5,000	945	3,343	(2,398)
Total current expenditures	<u>312,063</u>	<u>322,202</u>	<u>325,636</u>	<u>(3,434)</u>
Capital outlay	-	-	-	-
Total expenditures	<u>312,063</u>	<u>322,202</u>	<u>325,636</u>	<u>(3,434)</u>
Net changes in fund balances	<u>100</u>	<u>(4,387)</u>	<u>(6,775)</u>	<u>(2,388)</u>
<b>FUND BALANCES</b>				
Beginning	240,267	235,128	235,128	-
Ending	<u>\$ 240,367</u>	<u>\$ 230,741</u>	<u>\$ 228,353</u>	<u>\$ (2,388)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
Misdemeanor Probation Fund  
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees	\$ 240,000	\$ 287,447	\$ 278,112	\$ (9,335)
Restitution	20,000	10,517	12,634	2,117
Interest	3,500	5,500	5,804	304
Total Revenues	<u>263,500</u>	<u>303,464</u>	<u>296,550</u>	<u>(6,914)</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Salaries and related benefits	130,300	127,396	126,182	1,214
Office Expense	12,000	12,390	10,024	2,366
Restitution Paid Out	20,000	10,617	12,735	(2,118)
Dues and Subscriptions	100	150	150	-
Advisory Fees	1,200	1,030	1,030	-
Loss on sale of Investment	206	42	80	38
Travel and conventions	-	319	319	-
Repairs and maintenance	2,500	2,850	2,741	109
Total current expenditures	<u>166,306</u>	<u>154,794</u>	<u>153,261</u>	<u>1,609</u>
Capital outlay	-	-	-	-
Total expenditures	<u>166,306</u>	<u>154,794</u>	<u>153,261</u>	<u>1,533</u>
Net changes in fund balances	<u>97,194</u>	<u>148,670</u>	<u>143,289</u>	<u>(5,381)</u>
<b>FUND BALANCES</b>				
Beginning	408,455	402,522	402,522	-
Ending	<u>\$ 505,649</u>	<u>\$ 551,192</u>	<u>\$ 545,811</u>	<u>\$ (5,381)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
Pre-Trial Intervention - Traffic Diversion  
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees	\$ 750,000	\$ 376,500	\$ 359,711	\$ (16,789)
Intergovernmental revenues	-	-	85,000	85,000
Interest	1,000	3,650	4,665	1,015
Total Revenues	<u>751,000</u>	<u>380,150</u>	<u>449,376</u>	<u>69,226</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Salaries and related benefits	34,143	51,863	51,865	(2)
Office operations	6,100	3,955	3,244	711
Advisory Fees	250	228	228	-
Loss on sale of investment	9	-	36	(36)
Intergovernmental - LACE payments	487,500	380,807	400,431	(19,624)
Total current expenditures	<u>528,002</u>	<u>436,853</u>	<u>455,804</u>	<u>(18,949)</u>
Capital outlay	-	10,186	10,186	-
Total expenditures	<u>528,002</u>	<u>447,039</u>	<u>465,990</u>	<u>(18,949)</u>
Net changes in fund balances	222,998	(66,889)	(16,614)	50,277
<b>FUND BALANCES</b>				
Beginning	430,455	421,945	421,945	-
Ending	<u>\$ 653,453</u>	<u>\$ 355,056</u>	<u>\$ 405,331</u>	<u>\$ 50,275</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
Worthless Check Fund  
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees	\$ 10,000	\$ 18,500	\$ 17,476	\$ (1,024)
Restitution	2,000	25,600	30,827	5,227
Interest	2,500	3,100	3,159	59
Total Revenues	<u>14,500</u>	<u>47,200</u>	<u>51,462</u>	<u>4,262</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Salaries and related benefits	10,260	-	-	-
Office Expense	882	1,449	967	482
Collection fees and bank charges	-	-	482	(482)
Dues and subscriptions	750	-	-	-
Restitution Paid Out	2,000	25,849	31,001	(5,152)
Advisory Fees	-	547	548	(1)
Total current expenditures	<u>13,892</u>	<u>27,845</u>	<u>32,998</u>	<u>(5,153)</u>
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>27,845</u>	<u>32,998</u>	<u>-</u>
Net changes in fund balances	<u>608</u>	<u>19,355</u>	<u>18,464</u>	<u>(891)</u>
<b>FUND BALANCES</b>				
Beginning	165,072	168,374	168,374	-
Ending	<u>\$ 165,680</u>	<u>\$ 187,729</u>	<u>\$ 186,838</u>	<u>\$ (891)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
Pre-Trial Intervention - Wildlife Fisheries  
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual Amounts	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and fees	\$ 2,000	\$ 2,475	\$ 2,375	\$ (100)
Interest Income	5	5	5	-
Total Revenues	<u>2,005</u>	<u>2,480</u>	<u>2,380</u>	<u>(100)</u>
<b>EXPENDITURES</b>				
Current - General government - Judicial				
Office operations	-	-	-	-
Total current expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>2,005</u>	<u>2,480</u>	<u>2,380</u>	<u>(100)</u>
<b>FUND BALANCES</b>				
Beginning	<u>7,601</u>	<u>8,501</u>	<u>8,501</u>	<u>-</u>
Ending	<u>\$ 9,606</u>	<u>\$ 10,981</u>	<u>\$ 10,881</u>	<u>\$ (100)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA  
REQUIRED SUPPLEMENTARY INFORMATION  
District Attorney's Retirement System (DARS)  
Last Ten Fiscal Years \*\***

For Fiscal Year Ended	12/31/18	12/31/17	12/31/16	7/1/14-6/30/15
Measurement Date	6/30/18	6/30/17	6/30/16	6/30/15

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Proportion of the net pension liability	0.936339%	1.192355%	1.052174%	1.039343%
Proportionate share of the net pension liability	\$ 101,306	\$ 321,604	\$ 201,394	\$ 55,985
Covered employee payroll	\$ 694,656	\$ 700,398	\$ 636,706	\$ 603,203

Proportionate share of the net pension liability as a percentage of its covered employee payroll	14.58%	45.92%	31.63%	9.28%
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Plan fiduciary net position as a percentage of the total pension liability	93.57%	93.57%	95.09%	98.56%
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**SCHEDULE OF CONTRIBUTIONS**

Contractually required contribution	\$ 57,756	\$ -	\$ 11,708	\$ 42,224
Contributions made	(57,756)	-	(11,708)	(42,224)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Covered employee payroll	\$ 694,656	\$ 700,398	\$ 636,706	\$ 603,203
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Contribution as a percentage of covered employee payroll	8.31%	0.00%	1.84%	7.00%
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\*\* Note: Initial Year of GASB 68 Implementation was 2015, Schedule is intended to show information for 10 years. Additional Years will be displayed as they become available.

**Notes to Required Supplementary Information**

<i>Changes of Benefit Terms</i>	No Change	No Change	No Change	No Change
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*Changes of Assumptions*

Inflation rate	2.40%	2.50%	2.50%	2.50%
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**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA  
REQUIRED SUPPLEMENTARY INFORMATION  
Parochial Employees Retirement System (PERS)  
Last Ten Fiscal Years \*\***

For Fiscal Year Ended	12/31/18	12/31/17	12/31/16	12/31/15
Measurement Date	12/31/17	12/31/16	12/31/15	12/31/14

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Proportion of the net pension liability	0.268254%	0.300338%	0.291006%	0.291299%
Proportionate share of the net pension liability (asset)	\$ (199,111)	\$ 618,550	\$ 766,011	\$ 79,644
Covered employee payroll	\$ 1,672,076	\$ 1,819,211	\$ 1,717,714	\$ 946,305
Proportionate share of the net pension liability as a percentage of its covered employee payroll	-11.91%	34.00%	44.59%	8.42%
Plan fiduciary net position as a percentage of the total pension liability	94.15%	94.15%	92.23%	99.15%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Contractually required contribution	\$ 189,549	\$ 206,393	\$ 231,693	\$ 148,752
Contributions made	(189,549)	(206,393)	(231,693)	(148,752)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	1,672,076	1,819,211	1,717,714	\$ 946,305
Contribution as a percentage of covered employee payroll	11.34%	11.35%	13.49%	15.72%

\*\*Note: Initial Year of GASB 68 Implementation was 2015, Schedule is intended to show information for 10 years. Additional Years will be displayed as they become available.

**Notes to Required Supplementary Information**

<i>Changes of Benefit Terms</i>	No Change	No Change	No Change	No Change
<i>Changes of Assumptions</i>				
Inflation rate	2.50%	2.50%	2.50%	3.00%
Discount rate	6.75%	7.00%	7.00%	7.25%
Investment rate of return	6.75%	7.00%	7.00%	7.25%

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA  
REQUIRED SUPPLEMENTAL INFORMATION  
Schedule of Changes in the Total OPEB Liability and Related Ratios  
December 31, 2018**

<b>Total OPEB Liability</b>	<b>2018</b>
Service Cost	\$ -
Interest	\$ 3,339
Change in benefit terms	\$ -
Differences between expected and actual experience	\$ (1,019)
Changes in assumptions or other inputs	\$ (4,552)
Benefit payments	\$ (8,007)
Net Change in Total OPEB Liability	<u>\$ (10,239)</u>
<b>Total OPEB Liability-beginning</b>	<u>\$ 97,065</u>
<b>Total OPEB Liability-ending</b>	<u><u>\$ 86,826</u></u>
Covered Employee Payroll	\$ 166,827
Total OPEB Liability as a percentage of covered employee payroll	52.05%

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

**Notes to Retirement System Schedules:**

**Changes of Benefit Terms.** None

**Changes of Assumptions.**

Discount rate 12/31/2017	3.44%
Discount rate 12/31/2018	4.10%

***OTHER INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2018

**Agency Head Name: Joel T. Chaisson,II - District Attorney**

Purpose	Amount
Salary (state, parish & local)	\$166,827
Benefits - insurance - Life & Disability	\$466
Benefits - retirement	\$1,043
Benefits - Deferred Compensation	\$6,495
Benefits - Medicare tax	\$2,509
Benefits- Dental and Vision Insurance	\$865
Car Allowance	\$0
Vehicle provided by government	\$0
Per Diem	\$0
Travel	\$50
Registration fees (non-CLE)	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses	\$0
Special meals	\$0
Fuel	\$2,965
Dues	\$435
Cell Phone	\$1,604
Other - flu shot	\$27
Other - auto maintenance	\$1,488
AT&T - Ipad Internet	\$400
<b>Total</b>	<b>\$185,174</b>

***REPORTS REQUIRED BY GAO***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

Honorable Joel T. Chaisson, II  
District Attorney of the Twenty-Ninth Judicial District  
St. Charles Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 12, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-Ninth Judicial District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 over financial reporting 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 may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness or 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
June 12, 2019



***District Attorney of the  
Twenty-Ninth Judicial District  
St. Charles Parish***

**Statewide Agreed Upon  
Procedures Report  
With Schedule of Findings  
and Management's Responses**

***As of and for the Year Ending  
December 31, 2018***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## AGREED-UPON PROCEDURES REPORT

St. Charles Parish District Attorney

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

**For the Period January 1, 2018 – December 31, 2018**

Joel T. Chaisson, II, District Attorney  
Twenty-Ninth Judicial District  
St. Charles Parish, Louisiana and  
Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by St. Charles Parish District Attorney (District Attorney) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The District Attorney's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

### ***Written Policies and Procedures***

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1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) ***Disbursements***, including processing, reviewing, and approving

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**Results:** *The policies of the District Attorney address all the applicable functions listed with the following exceptions:*

- 1b) *Purchasing – the policy does not address how vendors are added to the vendor list.*
- 1e) *Payroll/Personnel – the policy does not address reviewing and approving time and attendance records, including leave and overtime worked.*
- 1g) *Credit Cards – does not address documentation requirements or required approvers.*

**Management's Response:** *The District Attorney will review and determine if the exceptions listed above need to be added to the policies.*

### **Board or Finance Committee**

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-



actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

**Results:** *This procedure is not applicable to District Attorney.*

### ***Bank Reconciliations***

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- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
  - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Results:** *We examined the bank reconciliations of the main operating account and 4 additional bank accounts for the month selected. The bank reconciliations include evidence they were prepared within the 2 months and were approved by a member of management. There were no checks or deposits that were outstanding for more than 12 months.*

### ***Collections***

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- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.



- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
  - e) Trace the actual deposit per the bank statement to the general ledger.

**Results:** *The District had a Year 1 finding regarding a process specifically defined to determine completeness of all collections, including electronic transfers, for each revenue source by a person who is not responsible for collections. Procedures for Year 2 does not include testing in this area, therefore no testing was performed. Additionally, if an entity had exceptions with an agreed-upon procedure category in Year 1, based strictly on the wording of the procedure, but the practitioner believes that compensating controls fully mitigated the underlying control risk, the entity may exclude that agreed-upon procedure category from testing in Year 2. Therefore, no testing was performed for this category.*

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

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire



of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) 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.
  - d) 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.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
- a) Observe that the disbursement matched the related original invoice/billing statement.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Results:** *District Attorney did not have exceptions in this category in Year 1 (December 31, 2017), therefore was excluded from testing in Year 2 (December 31, 2018).*

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
  - a) Observe 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, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
  - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written



documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

**Results:** *District Attorney did not have exceptions in this category in Year 1 (December 31, 2017), therefore was excluded from testing in Year 2 (December 31, 2018).*

### **Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** *District Attorney did not have exceptions in this category in Year 1 (December 31, 2017), therefore was excluded from testing in Year 2 (December 31, 2018).*

### **Contracts**

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.



- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** *District Attorney did not have exceptions in this category in Year 1 (December 31, 2017), therefore was excluded from testing in Year 2 (December 31, 2018).*

### ***Payroll and Personnel***

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16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

**Results:** *District Attorney did not have exceptions in this category in Year 1 (December 31, 2017), therefore was excluded from testing in Year 2 (December 31, 2018).*

### ***Ethics***

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20. Randomly select 5 employees/officials from the employee list provided by management. Obtain ethics documentation from management, and:
  - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.



**Results:** *We randomly selected 5 employees/officials and observed that each completed the required ethics training through the La. Ethics Administration Program's online training portal. No exception was identified as a result from this procedure.*

### ***Debt Service***

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21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

**Results:** *This procedure is not applicable to District Attorney.*

### ***Other***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Results:** *District Attorney did not have exceptions in this category in Year 1 (December 31, 2017), therefore was excluded from testing in Year 2 (December 31, 2018).*

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.

*Stagni & Company*

Thibodaux, LA  
June 12, 2019



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STAGNI & COMPANY, LLC

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