

**DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2020
With Supplemental Information Schedules**

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 2020
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
Required Supplemental Information (Part I)		
Management's Discussion and Analysis		7
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	A	12
Statement of Activities	B	13
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	14
Reconciliation of the Governmental Funds Balance Sheet to The Financial Statement of Net Position		15
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances To the Statement of Activities		17

C O N T E N T S (CONTD.)

	<u>Statement</u>	<u>Page No.</u>
Fiduciary - Agency Funds		
Statement of Fiduciary Net Position	E	18
Statement of Changes in Fiduciary Net Position	F	19
Notes to the Financial Statements		20
Required Supplemental Information (Part II):		
	<u>Schedule</u>	<u>Page No.</u>
Budgetary Comparison Schedules	1	44
Note to Budgetary Comparison Schedules		46
Schedule of Employer's Share of Net Pension Liability	2	47
Schedule of Employer Contributions	3	49
Other Supplemental Schedules (Part III):		
Schedule of Compensation, Benefits and Other Payments to Agency Head	4	52
Justice System Funding Schedule - Collecting/Disbursing Entity	5	53
Justice System Funding Schedule - Receiving Entity	6	56
Reports Required by Government Auditing Standards (Part IV)		
Independent Auditor's Report Required by		
<i>Government Auditing Standards:</i>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		59
Schedule of Audit Results	7	61
Summary Schedule of Prior Audit Findings	8	62

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

HONORABLE BRAD BURGET
DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the major funds, and the fiduciary fund of the District Attorney of the Seventh Judicial District, a component unit of the Catahoula and Concordia Parish Police Juries, as of December 31, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise the District Attorney of the Seventh Judicial District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District Attorney of the Seventh Judicial District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Seventh Judicial District's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula
and Concordia, Louisiana
Independent Auditor's Report,
December 31, 2020

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the fiduciary fund information of the District Attorney of the Seventh Judicial District as of December 31, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 8 to the financial statements, operations of the District Attorney of the Seventh Judicial District are impacted by the pandemic caused by the Coronavirus/COVID-19. The District Attorney of the Seventh Judicial District is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My opinion is not modified with respect to this matter.

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 Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 managements' responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney of the Seventh Judicial District's basic financial statements. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula
and Concordia, Louisiana
Independent Auditor's Report,
December 31, 2020

Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities, as listed in the Table of Contents, as Supplementary Information are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by Act 706 of the Louisiana 2014 Legislative Session and Act 87 of the Louisiana 2020 Legislative Session.

These schedules are the responsibility of management and were 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 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 my opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedules for Collecting/Disbursing, and Justice System Funding Schedules for Receiving Entities are fairly stated, in all material respects, in relation to the basic financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated May 21, 2021, on my consideration of the District Attorney of the Seventh Judicial District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Seventh Judicial District's internal control over financial reporting and compliance.



West Monroe, Louisiana
May 21, 2021

REQUIRED SUPPLEMENTARY INFORMATION
PART I

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Management's Discussion and Analysis
December 31, 2020

As management of the District Attorney of the Seventh Judicial District, I offer readers of the District Attorney of the Seventh Judicial District's financial statements this narrative overview and analysis of the financial activities of the District Attorney of the Seventh Judicial District for the fiscal year ended December 31, 2020. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the district attorney's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district attorney's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) 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 Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report 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 *government-wide financial statements* are designed to provide readers with a broad overview of the District Attorney of the Seventh Judicial District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District Attorney of the Seventh Judicial District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney of the Seventh Judicial District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney of the Seventh Judicial District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney of the Seventh Judicial District can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District Attorney of the Seventh Judicial District adopts an annual appropriated budget for the general fund and the special revenue fund. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the District Attorney of the Seventh Judicial District's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the District Attorney of the Seventh Judicial District's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, liabilities of the District Attorney of the Seventh Judicial District exceeded assets by \$8,341. The District Attorney of the Seventh Judicial District's net position reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding is more than the total net position. These assets are not available for future spending.

An additional portion of the District Attorney of the Seventh Judicial District's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the District Attorney of the Seventh Judicial District to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION
Governmental Funds

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$231,252	\$103,105
Receivables	26,856	29,883
Capital assets (net of accumulated depreciation)	<u>1,188</u>	<u>3,710</u>
TOTAL ASSETS	<u>259,296</u>	<u>136,698</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	<u>175,285</u>	<u>346,553</u>
LIABILITIES		
Accounts payable	131,431	19,749
Payroll withholdings payable	25,759	29,939
Net pension liability	<u>102,591</u>	<u>400,646</u>
TOTAL LIABILITIES	<u>259,781</u>	<u>450,334</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	183,141	42,515
NET POSITION		
Invested in capital assets, net of related debt	1,188	3,710
Unrestricted	<u>(9,529)</u>	<u>(13,308)</u>
TOTAL NET POSITION	<u><u>(\$8,341)</u></u>	<u><u>(\$9,598)</u></u>

STATEMENT OF ACTIVITIES

	<u>2020</u>	<u>2019</u>
Judicial:		
Personal services	\$944,162	\$1,025,906
Operating services	211,486	206,723
Materials and supplies	18,487	21,882
Travel	11,184	20,281
Intergovernmental	102,509	62,390
Depreciation expense	<u>2,522</u>	<u>2,858</u>
Total Program Expenses	<u>1,290,350</u>	<u>1,340,040</u>
Program revenues - Charges for services:		
Fees, charges and commissions	554,545	573,964
Commissions on fines and forfeitures	29,405	28,963
Use of money - interest	142	284
Federal grants	195,487	192,273
State grants	322,962	305,000
Local funds	<u>96,299</u>	<u>39,896</u>
Total program revenues	<u>1,198,840</u>	<u>1,140,380</u>
Net Program Expenses	<u>(91,510)</u>	<u>(199,660)</u>
General revenues - other revenues	<u>89,717</u>	<u>34,530</u>
Change in Net Position	<u>(1,793)</u>	<u>(165,130)</u>
Net Position - Beginning of year	<u>(6,548)</u>	<u>155,542</u>
Net Position - End of year	<u><u>(\$8,341)</u></u>	<u><u>(\$9,588)</u></u>

Financial Analysis of the Government's Funds

As noted earlier, the District Attorney of the Seventh Judicial District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is

to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2020, combined governmental fund balance of \$100,918 showed an increase of \$17,618 over December 31, 2019. The General Fund's portion of the unassigned fund balance of \$86,921 shows an increase (of approximately \$21,318) from the prior year amount.

General Fund Budgetary Highlights

Differences in the general fund budget between revenues of the original budget and the final budget were due primarily to a decrease in fees, charges and commissions for services, fines and forfeitures, and operating transfers in and an increase in state funds and other revenues and operating transfers in. The major differences between expenditures in the original budget and the final budget were due to increases in personal services, operating services, intergovernmental and operating transfers out and a decreases in travel and other charges.

There were no budget amendments for the IV-D fund.

Capital Asset and Debt Administration

Capital assets. The District Attorney of the Seventh Judicial District's investment in capital assets for its governmental activities as of December 31, 2020, amounts to \$1,188 (net of accumulated depreciation). This investment includes furniture and equipment. There were no increases or decreases in capital assets for the year.

Long-term debt. The District Attorney of the Seventh Judicial District has debt outstanding at the end of the year of net pension liability for parochial retirement system of \$3,390 and district attorneys retirement system of \$99,201 at December 31, 2020.

The District Attorney of the Seventh Judicial District contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the district attorney's group health insurance plan. There is no Net OPEB obligation associated with the Retiree Health Plan at December 31, 2020. The retired District Attorney passed away in 2011, therefore per actuarial this is immaterial to the District Attorney's office.

Requests for Information

This financial report is designed to provide a general overview of the District Attorney of the Seventh Judicial District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Attorney of the Seventh Judicial District, Courthouse Building, Vidalia, LA 71373.

BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Governmental Activities
Statement of Net Position
December 31, 2020

Assets	
Cash and cash equivalents	\$231,252
Receivables	26,856
Capital assets (net)	<u>1,188</u>
Total Assets	<u>259,296</u>
Deferred Outflow of Resources	
Pension related	<u>175,285</u>
Liabilities	
Accounts payable	131,431
Payroll withholding payable	25,759
Net pension liability	<u>102,591</u>
Total Liabilities	<u>259,781</u>
Deferred Inflows of Resources	
Pension related	183,141
Net Position	
Invested in capital assets, net of related debt	1,188
Unrestricted	<u>(9,529)</u>
Total Net Position	<u><u>(\$8,341)</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

STATEMENT OF ACTIVITIES
December 31, 2020

EXPENSES

Judicial:

Personal service	\$944,162
Operating services	211,486
Materials and supplies	18,487
Travel	11,184
Intergovernmental	102,509
Depreciation expense	2,522
Total Program Expenses	<u>1,290,350</u>

REVENUES

Program revenues - Charges for services:

Fees, charges and commissions	554,545
Commissions on fines and forfeitures	29,405
Use of money - interest	142
Federal grants	195,487
State grants	322,962
Local funds	96,299
Total program revenues	<u>1,198,840</u>
Net Program Expenses	(91,510)
General revenues - other revenues	<u>89,717</u>
Change in Net Position	(1,793)
Net Position - Beginning of year	<u>(6,548)</u>
Net Position - End of year	<u><u>(\$8,341)</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana
GOVERNMENTAL FUNDS

Combined Balance Sheet, December 31, 2020

	...MAJOR FUNDS...		
	GENERAL	IV-D SPECIAL REVENUE	
	<u>FUND</u>	<u>FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	\$227,316	\$3,936	\$231,252
Receivables	11,159	15,697	26,856
Due from other funds		1,629	1,629
	<u>238,475</u>	<u>21,262</u>	<u>259,737</u>
TOTAL ASSETS			
	<u>\$238,475</u>	<u>\$21,262</u>	<u>\$259,737</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$131,163	\$268	\$131,431
Payroll deductions payable	18,762	6,997	25,759
Due to other funds	1,629		1,629
Total Liabilities	<u>151,554</u>	<u>7,265</u>	<u>158,819</u>
Fund Equity - fund balance:			
Restricted - other general government		13,997	13,997
Unassigned	86,921		86,921
Total Fund Equity	<u>86,921</u>	<u>13,997</u>	<u>100,918</u>
TOTAL LIABILITIES AND FUND EQUITY			
	<u>\$238,475</u>	<u>\$21,262</u>	<u>\$259,737</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended December 31, 2020

Total Fund Balances at December 31, 2020 - Governmental Funds (Statement C)		<u>\$100,918</u>
Deferred outflows of resources		175,285
Cost of capital assets at December 31, 2020	\$270,891	
Less: Accumulated depreciation as of December 31, 2020	<u>(269,703)</u>	1,188
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Net pension liability		(102,591)
Deferred inflows of resources		<u>(183,141)</u>
Net Position at December 31, 2020 (Statement A)		<u><u>(\$8,341)</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2020

	...Major Funds....		
	<u>General</u>	<u>IV-D</u>	<u>Total</u>
REVENUES			
Intergovernmental revenues:			
Federal grants		\$195,487	\$195,487
State grants	\$322,962		322,962
Local funds	96,299		96,299
Fees, charges, and commissions for services	548,145	5,000	553,145
Commissions on fines and forfeitures	29,405		29,405
Use of money - interest	142		142
Other revenues	72,898		72,898
Total revenues	<u>1,069,851</u>	<u>200,487</u>	<u>1,270,338</u>
EXPENDITURES			
Current:			
Judicial:			
Personal services and related benefits	642,809	266,245	909,054
Operating services	201,285	10,201	211,486
Materials and supplies	16,471	2,016	18,487
Travel and other charges	11,109	75	11,184
Intergovernmental	102,509		102,509
Total expenditures	<u>974,183</u>	<u>278,537</u>	<u>1,252,720</u>
Excess (Deficiency) of revenues over expenditures	<u>95,668</u>	<u>(78,050)</u>	<u>17,618</u>
Other Financing Sources (Use)			
Transfer in		74,350	74,350
Transfer out	(74,350)		(74,350)
Total Other Financing Sources (Use)	<u>(74,350)</u>	<u>74,350</u>	<u>NONE</u>
Excess (Deficiency) of revenues and other sources over expenditures and other use	<u>21,318</u>	<u>(3,700)</u>	<u>17,618</u>
FUND BALANCES - BEGINNING	<u>65,603</u>	<u>17,697</u>	<u>83,300</u>
FUND BALANCES - ENDING	<u>\$86,921</u>	<u>\$13,997</u>	<u>\$100,918</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula
and Concordia, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2020

Total net change in fund balances - governmental funds (Statement D)	\$17,618
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	(2,522)
Non-employer contributions to cost-sharing pension plan	18,219
Pension expense	<u>(35,108)</u>
Change in net position of governmental activities (Statement B)	<u>(\$1,793)</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Statement of Fiduciary Net Position
December 31, 2020

WORTHLESS
CHECK
FUND

ASSETS

Cash and cash equivalents

\$16,692

LIABILITIES

Deposits due others

\$16,692

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Statement of Changes in Fiduciary Net Position
December 31, 2020

	RESTITUTION FUND	WORTHLESS CHECK FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	NONE	\$20,752	\$20,752
ADDITIONS			
Restitution deposits	97,868		97,868
Hot check collections		37,778	37,778
REDUCTIONS			
Individuals - restitution	97,868		97,868
Merchants and fees		41,838	41,838
UNSETTLED DEPOSITS AT END OF YEAR	NONE	\$16,692	\$16,692

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

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 the Parishes of Catahoula and Concordia, Louisiana.

The accompanying financial statements of the District Attorney of the Seventh Judicial District have been prepared in conformity with U.S. 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 accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis -for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parishes, for reporting purposes, the Concordia Parish Police Jury and the Catahoula Parish Police Jury are the financial reporting entities for Concordia and Catahoula Parishes. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the district attorney to impose its will on that organization and/or

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the district attorney.
2. Organizations for which the district attorney does not appoint a voting majority but are fiscally dependent on the district attorney.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Concordia Parish Police Jury maintains and operates the parish courthouse in which the district attorney's office is located and provides partial funding for equipment, furniture and supplies of the district attorney's office, the district attorney was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Concordia Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS- GOVERNMENT-WIDE STATEMENTS

The district attorney's basic financial statements include both government-wide (reporting the district attorney as a whole) and fund financial statements (reporting the district attorney's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district attorney are classified as governmental.

The district attorney reports the following major governmental funds:

The General Fund is the district attorney's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities, except fiduciary funds, of the district attorney. Fiduciary funds are reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district attorney first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). 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 - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district attorney's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district attorney's general revenues.

Allocation of Indirect Expenses - The district attorney reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district attorney are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

Fund financial statements report detailed information about the district attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district attorney's current operations require the use of only governmental funds. The governmental fund types used by the district attorney is described as follows:

Governmental Fund Type

General Fund (District Attorneys' Expense)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the district attorney's office.

Fiduciary Fund Type - Agency Funds

The agency worthless check fund is used as a depository for partial payments on the collection of worthless checks. Disbursements are made to merchants and to the sheriff's office when full amount is collected. The agency restitution fund is used to track court ordered restitution. Disbursements are made to merchants immediately

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

upon receipt. The agency funds are custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

D. BASIS OF ACCOUNTING

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

1. Accrual:

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use 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 pay liabilities of the current period. The district attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be

DISTRICT ATTORNEY OF THE
 SEVENTH JUDICIAL DISTRICT
 Parishes of Catahoula and Concordia, Louisiana
 Notes to the Financial Statements (Continued)

liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the district attorney, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

F. VACATION AND SICK LEAVE

Employees of the district attorney's office receive from 5 to 15 days of non-cumulative vacation leave each year, depending on their length of service. Each employee is allowed 10 days of sick leave each calendar year. There is no limit on the amount of sick leave that an employee can accumulate. However, at retirement or termination, the employee forfeits all unused sick leave.

G. RISK MANAGEMENT

The district attorney is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the district attorney maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2020.

H. CASH AND CASH EQUIVALENTS

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2020, the district attorney has cash and cash equivalents (book balances) totaling \$247,944.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the judicial expense that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

states that securities held by a third party shall be deemed to be held in the district attorney's name. The district attorney does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at December 31, 2020, are \$280,077 and are fully secured by FDIC insurance.

I. PENSION PLANS

The District Attorney's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 4. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

J. EQUITY CLASSIFICATIONS

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

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

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

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

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

Restricted - represents balances where constraints have been established by parties outside the district attorney's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the district attorney's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

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

The General Fund has an unassigned fund balance of \$86,921. If applicable, the district attorney would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The district attorney considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

K. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

L. ELIMINATION AND RECLASSIFICATIONS

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

N. ESTIMATES

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

O. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

2. RECEIVABLES

The following is a summary of receivables at December 31, 2020:

	General Fund	Title IV-D Special Revenue Fund	Total
Intergovernmental revenues:			
Federal-Department of Health and Human Services		\$15,697	\$15,697
Fees, charges and commissions, etc.	\$11,159		11,159
Total	<u>\$11,159</u>	<u>\$15,697</u>	<u>\$26,856</u>

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office equipment follows:

Balance, January 1, 2020	\$270,891
Additions	NONE
Deletions	<u>NONE</u>
Balance at December 31, 2020	<u>270,891</u>
Less accumulated depreciation	<u>(269,703)</u>
Net capital assets	<u>\$1,188</u>

Depreciation expense of \$2,522 was charged to the judicial function.

4. RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

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

Substantially all employees of the District Attorney of the Seventh Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT

Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

defined benefit pension plan administered by a separate board of trustees. This system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

Summary of Significant Accounting Policies.

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2019.

The System complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

Plan Description.

The Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S. Title 11:1901 of the Louisiana Revised Statute (LRS).

The System provides retirement benefits to employees 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 which elects to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and social Security criteria have up to 90 days from the date of hire to elect to participate.

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

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. 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.

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2019. Access to the report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's website, www.lla.state.la.us.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual result may differ from estimated amounts.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2019 was 11.50% for Plan A.

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

For the years ending December 31, 2020 and 2019 the District Attorney reported an liability of \$3,390 and \$330,059, respectively for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019 and 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorneys' proportion of the net pension liability was based on a projection of the District Attorneys' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers', actuarially determined. At December, 31, 2019, the District Attorneys' proportion was .072 percent, which was an increase of .0024 from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020 and 2019, the District Attorney recognized pension expense of \$65,680 and \$128,259, respectively. At December 31, 2019, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$30,350
Changes in assumptions	\$47,345	
Net differences between projected and actual earnings on pension plan		127,076
Changes in employers proportion of beginning NPL	29	2,611
Differences between employer and proportionate share of contributions	626	51

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

Subsequent measurement contributions	\$52,409	
Total	\$100,409	\$160,088

\$52,409 reported as deferred outflows of resources related to pensions resulting from the District Attorneys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2020	(\$24,959)
2021	(32,306)
2022	\$2,394
2023	(57,217)
Total	(\$112,088)

Actuarial assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2019
Actuarial cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense, including inflation
Projected salary increases	4.75%
Inflation rate	2.40%
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Expected remaining service lives	2014 - 4 years, 2015 - 4 years, 2016 - 4 years, 2017 - 4 years, 2018 - 4 years, 2019 - 4 years

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
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The discounted rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, 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.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
Totals	100%	5.18%

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

Inflation	<u>2.00%</u>
Expected Arithmetic Nominal Return	<u><u>7.18%</u></u>

Sensitivity of the District Attorneys' proportionate share of the net pension liability to changes in the discount rate.

The following presents the net pension asset of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability as of December 31, 2019, would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
District Attorneys' proportionate share of the net pension liability	\$366,399	\$3,390	(\$300,805)

Payables to the Pension Plan

The financial statements include a payable to the pension plan of \$21,811, which is the legally required contribution due at December 31, 2020. This amount is recorded in accrued expenses.

District Attorney's Retirement System of Louisiana (System)

Plan Description

The District Attorney of the Seventh Judicial District contributes to the District Attorneys' Retirement System (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956, 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. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit are provided as specified in the plan.

The District Attorneys' Retirement System prepares its employer schedules in accordance with the standards established by the Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

The District Attorneys' Retirement System employer schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2020.

The deferred outflows and deferred inflows of resources resulting from differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 62 after 10 or more years of creditable service.
2. Age 60 after 18 or more years of creditable service.
3. Age 55 after 23 or more years of creditable service.
4. Any age after 30 or more years of creditable service.

The normal retirement benefit is equal to three percent of the member's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the District Attorney's total payroll for all employees was \$945,187. Total covered payroll was \$133,118. Covered payroll refers to all compensation paid by the District Attorney to active employees covered by the Plan.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

The District Attorneys' Retirement System issued a stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2020, the actual employer contribution rate 4.0%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the District Attorney to the System monthly. The District Attorney's contributions to the System for the year ending December 31, 2020 were \$5,325.

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

At December 31, 2020 and 2019, the Employer reported a liability of \$99,201 and \$62,155, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the Net Pension Liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the District Attorney's proportion was 0.1252%, which was an increase of 0.068% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the District Attorney recognized pension expense of \$28,829 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$(6,083). Total pension expense for the District Attorney for the year ended December 31, 2020 was \$22,746.

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

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$4,726	\$9,471
Changes in assumptions	44,534	
Net difference between projected and actual earnings on pension plan	16,082	
Changes in employer's proportion of beginning NPL	4,457	13,582
Difference between employer and proportionate share of contributions	2,415	
Employer contributions subsequent to the measurement date	2,662	
Total	\$74,876	\$23,053

\$2,662 reported as deferred outflows of resources related to pensions resulting from the District Attorneys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 1, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	\$11,304
2022	11,931
2023	14,380
2024	\$6,796
2025	4,750
TOTAL	\$49,161

Actuarial Assumptions

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry age normal costs
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of Pension Plan investment expense including
Salary increases	5.00% (2.3% inflation, 2.7% merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for current employees, each with full

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

	generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.
Expected remaining service lives	6 years
Cost of Living Adjustments	Only those previously granted

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

Asset Class	Long-Term Target Asset Allocation	Rates of Return
Equities	48.24%	5.54%
Fixed income	24.54%	1.09%
Alternatives	26.77%	1.87%
Cash	.42%	0%
Totals	100%	
Inflation		2.39%
Expected arithmetic nominal return	8.50%	

Discount Rate

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC 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 payment to determine the total pension liability.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

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

The following presents the The District Attorney of the Seventh Judicial District 's proportionate share of the net pension liability calculated using the discount rate of 6.25%, as well as what the District Attorney's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.25%) or one percentage-point higher (7.25%) than the current rate:

	1.0% Decrease (5.25%)	Current Discount Rate (6.25%)	1.0% Increase (7.25%)
Employer's proportionate share of net pension liability	\$181,210	\$99,201	\$30,481

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at www.ladars.org.

Payables to the Pension Plan

The financial statements include a payable to the pension plan of \$1,376, which is the legally required contribution due at December 31, 2020. This amount is recorded in accrued expenses.

5. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

The postemployment benefits other than pensions was determined to be immaterial to the financial statements of the District Attorney's office. The requirements are 25 years of service and age 55. The current District Attorney is several years away from this requirement.

6. LITIGATION AND CLAIMS

At December 31, 2020, the district attorney is not involved in any lawsuits.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana
Notes to the Financial Statements (Continued)

**7. EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish police juries, or directly by the state.

8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 21, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the District Attorney of the Seventh Judicial District and the duration cannot be estimated at this time.

Required Supplemental Information (Part II)

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental revenues:				
State grants	\$30,000	\$158,000	\$322,962	\$164,962
Local funds			96,299	96,299
Fees, charges and commissions for services	660,000	610,000	548,145	(\$61,855)
Commissions on fines and forfeitures	40,000	10,000	29,405	19,405
Use of money - interest			142	142
Other revenues	<u>240,000</u>	<u>298,000</u>	<u>72,898</u>	<u>(225,102)</u>
Total revenues	<u>970,000</u>	<u>1,076,000</u>	<u>1,069,851</u>	<u>(6,149)</u>
Expenditures				
Current:				
Judicial:				
Personal services and related benefits	621,500	553,000	642,809	(89,809)
Operating services	235,000	282,500	201,285	81,215
Materials and supplies	13,000	13,000	16,471	(3,471)
Travel and other charges	20,000	15,000	11,109	3,891
Intergovernmental	80,000	105,000	102,509	2,491
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total expenditures	<u>970,500</u>	<u>969,500</u>	<u>974,183</u>	<u>(4,683)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(500)</u>	<u>106,500</u>	<u>95,668</u>	<u>(10,832)</u>
Other Financing Source (Use)				
Transfer in	5,000			
Transfer out		<u>(75,000)</u>	<u>(74,350)</u>	<u>650</u>
Total Other Financing Source (Use)	<u>5,000</u>	<u>(75,000)</u>	<u>(74,350)</u>	<u>650</u>
Excess (Deficiency) of Revenues and Other Source over Expenditures and Other Use	<u>4,500</u>	<u>31,500</u>	<u>21,318</u>	<u>(10,182)</u>
Fund Balance - Beginning	<u>NONE</u>	<u>65,603</u>	<u>65,603</u>	
Fund Balance - Ending	<u>\$4,500</u>	<u>\$97,103</u>	<u>\$86,921</u>	<u>(\$10,182)</u>

(Continued)

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and
Concordia, Louisiana

Budgetary Comparison Schedule
IV-D Fund
For the Year Ended December 31, 2020

	Original /Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Intergovernmental revenues - Federal	\$195,487	\$195,487	
Fees, charges, and commissions for services	5,000	5,000	
Total revenues	<u>200,487</u>	<u>200,487</u>	<u>NONE</u>
Expenditures			
Current:			
Judicial:			
Personal services and related benefits	266,245	266,245	
Operating services	10,201	10,201	
Materials and supplies	2,016	2,016	
Travel and other charges	75	75	
Total expenditures	<u>278,537</u>	<u>278,537</u>	<u>NONE</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(78,050)</u>	<u>(78,050)</u>	
Other Financing Source			
Transfer in	<u>74,350</u>	<u>74,350</u>	
Excess of Revenues and other Source over Expenditures	<u>(3,700)</u>	<u>(3,700)</u>	
Fund Balance - Beginning	<u>17,697</u>	<u>17,697</u>	<u>NONE</u>
Fund Balance - Ending	<u>\$13,997</u>	<u>\$13,997</u>	<u>NONE</u>

(Concluded)

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

**District Attorney for the Seventh Judicial District
Parishes of Catahoula and Concordia, Louisiana**

**Required Supplementary Information
Budgetary Comparison Schedules for Major Funds
For the Year Ended December 31, 2020**

The proposed budgets, prepared on the modified accrual basis of accounting, are made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditure. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

**District Attorney of the
Seventh Judicial District
Parochial Employees' Retirement System of Louisiana
Schedule of Employer's Share of Net Pension Liability
December 31, 2020**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.084836%	\$23,195	\$480,073	4.83%	99.15%
2016	0.093618%	\$246,430	\$441,072	55.87%	92.23%
2017	0.074372%	\$153,170	\$457,046	33.51%	94.15%
2018	0.074254%	(\$55,115)	\$457,164	(12.06%)	101.98%
2019	0.074365%	\$330,059	\$456,631	72.28%	88.86%
2020	0.072013%	\$3,390	\$427,828	.79%	99.89%

* Amounts presented were determined as of the measurement date (previous fiscal year end).

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

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

**District Attorney of the
Seventh Judicial District
District Attorney Retirement System of Louisiana
Schedule of Employer's Share of Net Pension Liability
December 31, 2020**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.122400%	\$2,441	\$77,604	3.15%	99.45%
2015	0.122156%	\$6,580	\$75,854	8.67%	98.56%
2016	0.123135%	\$23,569	\$76,004	31.01%	95.09%
2017	0.180067%	\$48,568	\$103,511	46.92%	93.57%
2018	0.184380%	\$59,332	\$163,471	36.30%	92.92%
2019	0.193206%	\$62,155	\$172,804	35.97%	93.13%
2020	0.125211%	\$99,201	\$136,878	72.47%	84.86%

* Amounts presented were determined as of the measurement date (6/30/20)

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

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

Schedule 3

**District Attorney of the
Seventh Judicial District
Parochial Employees' Retirement System of Louisiana
Schedule of Employer Contributions
December 31, 2020**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$76,812	\$76,812	\$0	\$480,073	16.00%
2016	\$57,339	\$57,339	\$0	\$441,072	13.00%
2017	\$57,131	\$57,131	\$0	\$457,046	12.50%
2018	\$52,574	\$52,574	\$0	\$457,164	11.50%
2019	\$52,513	\$52,513	\$0	\$456,631	11.50%
2020	\$52,409	\$52,409	\$0	\$427,828	12.25%

* Amounts presented were determined as of the end of the fiscal year.

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

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

Schedule 3

**District Attorney of the
Seventh Judicial District
District Attorney's Retirement System of Louisiana
Schedule of Employer Contributions
December 31, 2020**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$7,556	\$7,556	\$0	\$77,604	9.75%
2015	\$5,310	\$5,310	\$0	\$75,854	7.00%
2016	\$2,661	\$2,661	\$0	\$76,004	3.50%
2017	\$0	\$0	\$0	\$103,511	0.00%
2018	\$0	\$0	\$0	\$163,471	0.00%
2019	\$2,160	\$2,160	\$0	\$172,804	1.25%
2020	\$5,475	\$5,475	\$0	\$136,878	4.00%

* Amounts presented were determined as of the end of the measurement date (6/30/20).

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

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

OTHER SUPPLEMENTARY INFORMATION

PART III

DISTRICT ATTORNEY FOR THE SEVENTH JUDICIAL DISTRICT
VIDALIA, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2020

BRADLEY BURGET, DISTRICT ATTORNEY

PURPOSE	AMOUNT
Salary (District Attorney)	\$81,148
Salary (State)	50,000
Salary (Police Juries)	39,896
Benefits-retirement	14,704
Benefits-insurance	22,118
Benefits-medicare	2,480
Registration fees	1,075
Meals	332
Travel - housing and lodging	3,746
Fuel	4,826
Dues	448

See independent auditor's report.

DISTRICT ATTORNEY OF THE -
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula,
and Concordia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY
GENERAL FUND
For the Year Ended December 31, 2020

CASH BASIS PRESENTATION	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Beginning Balance of Amounts Collected	NONE	NONE
Add: Collections		
Pre-Trial Diversion Program Fees	\$240,934	\$239,141
Probation/Parole/Supervision Fees	900	340
Asset Forfeiture/Sale	1,400	71,497
Service/Collection Fees	5,863	5,180
Other	<u>13,423</u>	<u>21,695</u>
Subtotal Collections	262,520	337,853
Less: Disbursements to Governments and Non Profits		
Louisiana State Police - Pre-Trial Diversion Program	46,949	44,507
Catahoula Parish Sheriff - Pre-Trial Diversion Program	15,011	15,733
Catahoula Parish Sheriff - Asset Forfeiture/Sale	NONE	35,749
Concordia Parish Sheriff - Pre-Trial Diversion Program	NONE	6,400
Louisiana Dept of Wildlife and Fisheries - Pre-Trial Diversion Program	203	49
State of Louisiana - other (non support fees)	<u>13,423</u>	<u>21,695</u>
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency-Pre-Trial Diversion	178,771	172,451
Amounts "Self-Disbursed" to Collecting Agency-Asset Forfeiture	1,400	35,749
Amounts "Self-Disbursed" to Collecting Agency- Probation/Parole/Supervision Fees	900	340
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Payments to Third Party Collection/Processing Agency	<u>5,863</u>	<u>5,180</u>
Subtotal Disbursement/Retainage	<u>262,520</u>	<u>337,853</u>
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u><u>NONE</u></u>	<u><u>NONE</u></u>

See independent auditor's report.

DISTRICT ATTORNEY OF THE -
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula,
and Concordia, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY
WORTHLESS CHECK FUND
For the Year Ended December 31, 2020

CASH BASIS PRESENTATION	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Beginning Balance of Amounts Collected	\$18,591	\$18,737
Add: Collections		
Restitution	16,534	12,966
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency	4,763	4,851
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution - merchants	11,625	13,449
Subtotal Disbursements/Retainage	16,388	18,300
Total: Ending Balance of Amounts collected but not Disbursed/Retained	\$18,737	\$13,403

See independent auditor's report.

DISTRICT ATTORNEY OF THE -
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula,
and Concordia, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY
RESTITUTION FUND
For the Year Ended December 31, 2020

CASH BASIS PRESENTATION	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Beginning Balance of Amounts Collected	NONE	NONE
Add: Collections		
Restitution	\$58,217	\$39,651
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution - individuals	58,217	39,651
Total: Ending Balance of Amounts collected but not Disbursed/Retained	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

DISTRICT ATTORNEY OF THE -
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula,
and Concordia, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE
RECEIVING ENTITY
GENERAL FUND
For the Year Ended December 31, 2020

CASH BASIS PRESENTATION	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts From:		
Catahoula Parish Sheriff - Criminal Court Costs/Fees	\$9,019	\$11,838
Catahoula Parish Sheriff - Criminal Fines-other	6,130	7,445
Catahoula Parish Sheriff - Cost of Prosecution	2,500	NONE
Concordia Parish Sheriff - Criminal Court Costs/Fees	5,491	8,026
Concordia Parish Sheriff - Criminal Fines-other	4,374	6,070
Concordia Parish Sheriff - Bond Fees	10,587	10,925
Concordia Parish Sheriff - Cost of Prosecution	3,618	6,184
Town of Jonesville - Criminal Fines	90	NONE
Subtotal Receipts	<u>\$41,809</u>	<u>\$50,488</u>
Total: Ending Balance of Amounts collected but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART III**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations, contracts and internal control is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

MARY JO FINLEY, CPA, INC.
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

**Independent Auditors Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

HONORABLE BRAD BURGET
DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major funds and the fiduciary fund of the District Attorney of the Seventh Judicial District, a component unit of the Catahoula and Concordia Parish Police Juries as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the District Attorney of the Seventh Judicial District's basic financial statements, and have issued my report thereon dated May 21, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

DISTRICT ATTORNEY OF THE
SEVENTH JUDICIAL DISTRICT
PARISHES OF CATAHOULA
AND CONCORDIA PARISHES
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 2020

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

Compliance and Other Matters

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

Purpose of this Report

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



West Monroe, Louisiana
May 21, 2021

DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana

Schedule of Audit Results
For the Year Ended December 31, 2020

A. SUMMARY OF AUDIT RESULTS

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

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

DISTRICT ATTORNEY OF THE SEVENTH
JUDICIAL DISTRICT
Parishes of Catahoula and Concordia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2020

Finding 2020-001 Need to Comply with Louisiana Local Government Budget Act

Condition: The district attorney's office did not allow 10 days between the date of publication of the public hearing and the public hearing.

Status: This finding has been resolved.