

**DISTRICT ATTORNEY OF THE
SIXTEENTH JUDICIAL DISTRICT**
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Financial Report

Year Ended December 31, 2020

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1 - 3
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	6
Statement of activities	7
 FUND FINANCIAL STATEMENTS (FFS)	
Fund descriptions - governmental funds	
Balance sheet - governmental funds	10 - 11
Reconciliation of the governmental funds balance sheet to the statement of net position	12
Statement of revenues, expenditures, and changes in fund balances- governmental funds	13 - 14
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of the governmental funds to the statement of activities	15
Fund descriptions - fiduciary funds	
Statement of fiduciary net position - custodial funds	17
Statement of changes in fiduciary net position - custodial funds	18
Notes to basic financial statements	19 - 53
 REQUIRED SUPPLEMENTARY INFORMATION	
General Fund:	
Budgetary comparison schedule	55
Special Revenue Funds:	
Budgetary comparison schedule - Title IV-D fund	56
Budgetary comparison schedule - Family service division fund	57
Budgetary comparison schedule - Criminal court clearing fund	58
Schedule of changes in the District Attorney's total OPEB liability and related ratios	59
Schedule of employer's share of net pension liability	60
Schedule of employer contributions	61
Notes to the required supplementary information	62

TABLE OF CONTENTS

	<u>Page</u>
OTHER SUPPLEMENTARY INFORMATION	
Special Revenue Fund (Nonmajor):	
Budgetary comparison schedule - Probation fund	64
Justice System Funding Reporting Schedules:	
Collecting/Disbursing - Collections Clearing Account Fund	65 - 67
Collecting/Disbursing - Special Asset Forfeiture Fund	68 - 69
Receiving	70
Receiving - Criminal Court Fund	71
INTERNAL CONTROL AND COMPLIANCE AND OTHER MATTERS	
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 <i>Government Auditing Standards</i>	73 - 74
Schedule of prior and current year audit findings and management's corrective action plan	75 - 76

Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA, CGMA*
Penny Angelle Scruggins, CPA, CGMA*

Shayne M. Breaux, CPA
Kaylee Champagne Frederick, CPA

113 East Bridge Street
PO Box 250
Breaux Bridge, LA 70517
Phone: (337) 332-4020
Fax: (337) 332-2867

*A Professional Accounting Corporation

INDEPENDENT AUDITORS' REPORT

Honorable M. Bofill Duhé
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney of the Sixteenth 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of changes in the District Attorney's total OPEB liability and related ratios, schedule of employer's share of net pension liability, schedule of employer contributions, and notes to the required supplementary information on pages 55 through 62 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Sixteenth Judicial District's basic financial statements. The budgetary comparison information for the Probation Fund (nonmajor fund) is presented for purposes of

additional analysis and is not a required part of the basic financial statements. The Justice System Funding Reporting Schedules (reporting schedules) were created by Act 87 of the Louisiana 2020 Regular Legislative Session. These reporting schedules are also not a required part of the basic financial statements.

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

The budgetary comparison information for the Probation Fund (nonmajor fund) has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Change in Accounting Principle

As discussed in Note 16 to the financial statements, in 2020, the District Attorney adopted new accounting guidance, GASB No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2021, on our consideration of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and compliance.

Champagne & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
June 18, 2021

BASIC FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Net Position
December 31, 2020

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 2,512,571
Due from other governmental units	934,379
Prepaid items	<u>106,974</u>
Total current assets	<u>3,553,924</u>

Noncurrent assets:

Capital assets, net	<u>90,366</u>
Total assets	<u>3,644,290</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred amount on pension	1,180,324
Deferred amount on post employment benefit plan	<u>4,378,781</u>
Total deferred outflows of resources	<u>5,559,105</u>

LIABILITIES

Current liabilities:

Accounts payable	203,997
Due to other governments	281,658
Other liabilities	<u>99,234</u>
Total current liabilities	<u>584,889</u>

Noncurrent liabilities:

Post employment benefit obligation payable	12,300,131
Net pension liability	<u>1,002,852</u>
Total noncurrent liabilities	<u>13,302,983</u>
Total liabilities	<u>13,887,872</u>

DEFERRED INFLOWS OF RESOURCES

Deferred amount on pension	945,421
Deferred amount on post employment benefit plan	<u>2,535,566</u>
Total deferred inflows of resources	<u>3,480,987</u>

NET POSITION

Net investment in capital assets	90,366
Unrestricted (deficit)	<u>(8,255,830)</u>
Total net position	<u>\$ (8,165,464)</u>

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Statement of Activities
For the Year Ended December 31, 2020

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	\$ 9,247,313	\$ 5,392,154	\$ 1,603,982	\$ (2,251,177)
	General revenues:			
	Interest income			18,956
	On-behalf payments			1,269,816
	Miscellaneous			<u>234,021</u>
	Total general revenues			<u>1,522,793</u>
	Change in net position			(728,384)
	Net position - January 1, 2020			<u>(7,437,080)</u>
	Net position - December 31, 2020			<u>\$ (8,165,464)</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

MAJOR FUNDS

General Fund

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

Special Revenue Funds

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

Title IV-D Fund - This special revenue fund account consists of 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 establish the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Family Service Division Fund – This fund consists of federal and state grant funds received from the Louisiana Office of Juvenile Justice, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice. Local funding sources from the three parish school boards, parish government, and court costs also generate revenue. This fund was developed to accomplish two tasks: target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are assigned to designated high risk schools to assist children and their families in resolving problems that could lead to later delinquent behavior.

Criminal Court Clearing Fund – This fund was established by the Louisiana Revised Statute 15:571 and is funded by court costs revenue, fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures currently chosen to be paid out of this fund are salaries and related benefits of the District Attorney and district judges and transcription costs.

Nonmajor Special Revenue Fund

Probation Fund – The District Attorney's office assumed the responsibility of probation supervision services for all cases of two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the Sixteenth Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist largely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of up to sixty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Title IV-D Fund	Family Service Division Fund
ASSETS			
Current assets:			
Cash and interest-bearing deposits	\$ 1,541,993	\$ 124,764	\$ 679,083
Due from other funds	399,281	-	-
Due from other governmental units	81,433	146,572	154,688
Prepaid items	71,185	14,441	9,469
Total assets	\$ 2,093,892	\$ 285,777	\$ 843,240
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 185,828	\$ -	\$ 17,443
Due to other funds	3,536	86	1,069
Due to other governments	26,002	-	-
Other liabilities	59,586	7,248	10,369
Total liabilities	274,952	7,334	28,881
Fund balance:			
Nonspendable	71,185	14,441	9,469
Restricted	-	264,002	804,890
Committed	-	-	-
Assigned	-	-	-
Unassigned	1,747,755	-	-
Total fund balance	1,818,940	278,443	814,359
Total liabilities and fund balance	\$ 2,093,892	\$ 285,777	\$ 843,240

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

Criminal Court Clearing Fund	Nonmajor Fund Probation Fund	Totals
\$ 139,472	\$ 27,259	\$ 2,512,571
3,536	-	402,817
530,065	21,621	934,379
<u>-</u>	<u>11,879</u>	<u>106,974</u>
<u>\$ 673,073</u>	<u>\$ 60,759</u>	<u>\$ 3,956,741</u>

\$ -	\$ 726	\$ 203,997
398,082	44	402,817
255,656	-	281,658
<u>19,335</u>	<u>2,696</u>	<u>99,234</u>
<u>673,073</u>	<u>3,466</u>	<u>987,706</u>

-	11,879	106,974
-	45,414	1,114,306
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>1,747,755</u>
<u>-</u>	<u>57,293</u>	<u>2,969,035</u>

<u>\$ 673,073</u>	<u>\$ 60,759</u>	<u>\$ 3,956,741</u>
-------------------	------------------	---------------------

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2020

Total fund balance for governmental funds at December 31, 2020	\$	2,969,035
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, net of \$781,184 accumulated depreciation	\$ 76,589	
Automobiles, net of \$158,988 accumulated depreciation	<u>13,777</u>	90,366
The deferred outflows of expenditures are not a use of current resources, and therefore, are not reported in the funds:		
Pension plan	1,180,324	
Post employment benefit obligation	<u>4,378,781</u>	5,559,105
General long-term debt of governmental activities is not payable from current resources and, therefore, not reported in the funds. This debt is:		
Post employment benefit obligation payable	(12,300,131)	
Net pension liability	<u>(1,002,852)</u>	(13,302,983)
The deferred inflows of contributions are not available resources, and therefore, are not reported in the funds:		
Pension plan	(945,421)	
Post employment benefit obligation	<u>(2,535,566)</u>	<u>(3,480,987)</u>
Total net position of governmental activities at December 31, 2020	\$	<u>(8,165,464)</u>

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Family Service Division Fund</u>
Revenues:			
Commissions on fines and forfeitures	\$ 1,330,192	\$ -	\$ 75,225
Drug seizure forfeitures	37,302	-	-
Bond premium fees	150,039	-	-
Collection fees	11,595	-	-
Probation fees	-	-	-
Grants	115,881	541,019	37,804
State funds	60,000	278,707	555,276
Local funds	-	-	15,295
Intergovernmental agreement	633,203	-	476,841
Interest income	12,120	1,185	4,674
On-behalf payments	1,269,816	-	-
Other	<u>17,256</u>	<u>479</u>	<u>4,138</u>
Total revenues	3,637,404	821,390	1,169,253
Expenditures:			
General government - judicial	<u>3,751,947</u>	<u>800,862</u>	<u>1,054,094</u>
Excess (deficiency) of revenues over expenditures	<u>(114,543)</u>	<u>20,528</u>	<u>115,159</u>
Other financing sources (uses):			
Operating transfers in	-	-	10,642
Operating transfers out	<u>(14,178)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(14,178)</u>	<u>-</u>	<u>10,642</u>
Net change in fund balance	(128,721)	20,528	125,801
Fund balance, beginning	<u>1,947,661</u>	<u>257,915</u>	<u>688,558</u>
Fund balance, ending	<u>\$ 1,818,940</u>	<u>\$ 278,443</u>	<u>\$ 814,359</u>

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

Criminal Court Clearing Fund	Nonmajor Fund Probation Fund	Totals
\$ 765,772	\$ -	\$ 2,171,189
37,055	-	74,357
-	-	150,039
82,300	-	93,895
-	373,061	373,061
-	-	694,704
-	-	893,983
-	-	15,295
1,441,637	36,588	2,588,269
838	139	18,956
-	-	1,269,816
-	1,229	23,102
<u>2,327,602</u>	<u>411,017</u>	<u>8,366,666</u>
<u>2,331,138</u>	<u>380,810</u>	<u>8,318,851</u>
<u>(3,536)</u>	<u>30,207</u>	<u>47,815</u>
3,536	-	14,178
-	-	(14,178)
<u>3,536</u>	<u>-</u>	<u>-</u>
-	30,207	47,815
-	27,086	2,921,220
<u>\$ -</u>	<u>\$ 57,293</u>	<u>\$ 2,969,035</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

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

Total net change in fund balances at December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$	47,815
The change in net position reported for governmental activities in the statement of activities is different because:		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 30,700	
Depreciation expense for the year ended December 31, 2020	<u>(46,813)</u>	(16,113)
<p>Because governmental funds do not record fixed assets and accumulated depreciation, any assets disposed of with no selling price does not affect the statement of revenues, expenditures, and changes in fund balances. However, in the statement of activities, a gain or loss is shown on assets that are not fully depreciated.</p>		
		(2,855)
Expenses not requiring the use of current financial resources and, therefore, not reported as expenditures in the governmental funds:		
Net change in OPEB liability and related deferreds	(598,117)	
Net change in net pension liability and related deferreds	<u>(159,114)</u>	<u>(757,231)</u>
Total change in net position for the year ended December 31, 2020 per Statement of Activities	\$	<u>(728,384)</u>

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

FUND DESCRIPTIONS - FIDUCIARY FUNDS

CUSTODIAL FUNDS

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

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

Collections Clearing Account Fund – This fund was established by the District Attorney to serve as a clearing account for payments collected within Probation Services as ordered in court. The new processing of payments will allow defendants to make one money order or one credit card payment, payable to the District Attorney’s Office, rather than multiple money orders for various agencies. The District Attorney’s Office will then disburse the respective payments to the various agencies as required.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Fiduciary Net Position - Custodial Funds
December 31, 2020

ASSETS	
Cash and cash equivalents	<u>\$ 678,012</u>
Total assets	<u>678,012</u>
LIABILITIES	
Accounts payable	16,646
Due to local governments	<u>36,297</u>
Total liabilities	<u>52,943</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>\$ 625,069</u>

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

Additions:	
Fines, fees and court costs	\$ 1,940,065
Seized funds	171,987
Interest earned	<u>5,276</u>
Total additions	<u>2,117,328</u>
Deductions:	
Payments to local governments of fines, fees and court costs	(1,995,684)
Payment of seized funds to local governments	(223,111)
Payment of seized funds to defendants	(5,021)
Payment of interest to local governments	<u>(7,188)</u>
Total deductions	<u>(2,231,004)</u>
Net decrease in net position	(113,676)
Net position, beginning, as restated	<u>738,745</u>
Net position, ending	<u>\$ 625,069</u>

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Sixteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant *Governmental Accounting Standards Board (GASB) pronouncements*. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

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 Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

For financial reporting purposes, the District Attorney includes all funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Parish Governments maintain and operate the parish courthouses in which the District Attorney's offices are located and provide funds for equipment and furniture of the District Attorney's office. Other than this and certain operating expenditures of the District Attorney's office that are paid or provided by the parish governments as required by Louisiana law, the District Attorney is financially independent.

Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of local government, over which the District Attorney exercises no oversight responsibility, such as the parish governments, parish school boards, other independently elected parish officials, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The District Attorney has no business-type activities.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

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

The various funds of the District Attorney are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the District Attorney, if management chooses to define a particular fund as major, or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds considered to be major are described below:

Governmental funds—

General fund

The General Fund, as provided by Louisiana Revised Statute 15:571.11, provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. It is used to account for and report all financial resources not accounted for and reported in another fund. Other sources of revenue include commissions on drug seizure cases, which are to be used for, but not limited to, prosecution, rewards, support, and continuing legal education in furtherance of Louisiana Revised Statute 40:2616, pre-trial diversion fees, court costs, bond premium fees authorized by Louisiana Revised Statute 1065:1, and worthless check collection fees in accordance with Louisiana Revised Statute 16:15.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Special revenue funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The individual special revenue funds used by the District Attorney for the year ended December 31, 2020 are as follows:

Title IV-D Fund – This special revenue fund account consists of 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 establish the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Family Service Division Fund – This fund consists of federal and state grant funds received from the Louisiana Department of Social Services, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice and court costs revenue as well as funds from local governmental agencies (schools and parishes), *non-profit organizations and private foundations*. This fund was developed to accomplish two tasks: target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are assigned to designated high risk schools to assist children and their families in resolving problems that could lead to later delinquent behavior.

Criminal Court Clearing Fund – This fund was established by the Louisiana Revised Statute 15:571 and is funded by court costs revenue, fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures currently chosen to be paid out of this fund are salaries and related benefits of the District Attorney and district judges and transcription costs.

The following are nonmajor funds:

Special Revenue Fund—

Probation Fund – The District Attorney’s office assumed the responsibility of probation supervision services for all cases of two years or less, under the authority of the judicial branch as set forth in the Louisiana Revised Statutes. The Probation Fund provides the Sixteenth Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of up to sixty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

Custodial Funds—

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the District Attorney programs. The District Attorney has adopted GASBS No. 84 for the reporting and

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The individual custodial funds used by the District Attorney for the year ended December 31, 2020 are as follows:

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

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

Collections Clearing Account Fund – This fund was established by the District Attorney to serve as a clearing account for payments collected within Probation Services as ordered in court. The new processing of payments will allow defendants to make one money order, payable to the District Attorney's Office, rather than multiple money orders for various agencies. The District Attorney's Office will then disburse the respective payments to the various agencies as required.

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide equity is classified as net position. In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, debt extinguishment, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

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

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

Cash and interest-bearing deposits

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

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances include grant revenue and commissions.

Capital Assets

In the government-wide financial statements, capital assets (primarily *equipment and automobiles*) are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Interest costs are not capitalized as they relate to fixed assets. The District Attorney's threshold for capitalization is \$1,000.

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

Equipment and automobiles	5-10 years
---------------------------	------------

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

Compensated Absences

All full-time employees earn from 7 to 21 days of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. All full-time employees earn 15 days of sick leave each year. Sick leave may be accumulated but is not paid upon termination. At December 31, 2020, the District Attorney has no leave benefits required to be accrued and reported.

Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

- 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 borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be 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. The District Attorney has no restricted net position.
- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

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

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

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney's office. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the District Attorney.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney's adopted policy, only the District Attorney may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

As of December 31, 2020, fund balances are composed of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid items	\$ 71,185	\$ 35,789	\$ 106,974
Restricted:			
Other purposes	-	1,114,306	1,114,306
Committed:	-	-	-
Assigned:	-	-	-
Unassigned:	<u>1,747,755</u>	<u>-</u>	<u>1,747,755</u>
 Total fund balances	 <u>\$1,818,940</u>	 <u>\$ 1,150,095</u>	 <u>\$ 2,969,035</u>

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

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020 are recorded as prepaid items. The only prepaid item that existed at December 31, 2020 was prepaid insurance.

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2020, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$3,190,583 of which \$678,012 is attributable to fiduciary funds, which are not presented in the statement of net position.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit within the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2020 are secured as follows:

Bank balances	<u>\$3,212,272</u>
---------------	--------------------

At December 31, 2020 the deposits are secured as follows:

Federal deposit insurance	389,472
---------------------------	---------

Pledged securities	<u>2,822,800</u>
--------------------	------------------

Total	<u>\$3,212,272</u>
-------	--------------------

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Deposits in the amount of \$2,822,800 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

(3) Interfund Transactions

A. Receivables and Payables

Interfund receivables and payables consisted of the following at December 31, 2020:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 399,281	\$ 3,536
Special Revenue Funds:		
Child Support Fund	-	86
Family Service Division Fund	-	1,069
Criminal Court Clearing Fund	3,536	398,082
Probation Fund	-	44
Totals	\$ 402,817	\$ 402,817

The receivables and payables noted above are basically caused by timing. All are expected to be paid within one year.

B. Interfund transfers

Interfund transfers consisted of the following at December 31, 2020 :

	<u>Interfund Transfers In</u>	<u>Interfund Transfers Out</u>
General Fund	\$ -	\$ 14,178
Special Revenue Funds:		
Family Service Division Fund	10,642	-
Criminal Court Clearing Fund	3,536	-
Totals	\$ 14,178	\$ 14,178

The transfer between the general fund and the family service division fund was due to the fact that when fines are collected through pre-trial diversion, a portion of these fees is allocated to the family service division fund. The transfer from the general fund to the criminal court clearing fund was made to cover the deficit at year end in the criminal court clearing fund.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(4) Due from Other Governments

The amount due from other governments of \$934,379 at December 31, 2020, consists of amounts due from various state and local departments for various appropriations and reimbursements of grant expenditures.

(5) Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Balance</u> <u>01/01/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/20</u>
Governmental activities:				
Equipment	\$ 853,444	\$ 30,700	\$ (26,371)	\$ 857,773
Automobiles	<u>172,765</u>	<u>-</u>	<u>-</u>	<u>172,765</u>
Totals	<u>1,026,209</u>	<u>30,700</u>	<u>(26,371)</u>	<u>1,030,538</u>
Less accumulated depreciation				
Equipment	765,757	38,943	(23,516)	781,184
Automobiles	<u>151,118</u>	<u>7,870</u>	<u>-</u>	<u>158,988</u>
Total accumulated depreciation	<u>916,875</u>	<u>46,813</u>	<u>(23,516)</u>	<u>940,172</u>
Governmental activities, capital assets, net	<u>\$ 109,334</u>	<u>\$ (16,113)</u>	<u>\$ (2,855)</u>	<u>\$ 90,366</u>

Depreciation expense of \$46,813 was charged to the general government function.

(6) Due to Other Governments

The amount due to other governments of \$281,658 at December 31, 2020, consists of amounts due to various state and local governments for various items.

(7) Expenditures of the District Attorney not included in the Financial Statements

The District Attorney's offices are located in the courthouses of Iberia, St. Mary and St. Martin Parishes. The respective parish governments pay for the upkeep and maintenance of the courthouses.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governing bodies or directly by the state.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(8) Risk Management

The District Attorney is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the fiscal year. Settlements have not exceeded insurance coverage in any of the past three years.

(9) Litigation

There is one litigation pending against the District Attorney at December 31, 2020. The litigation involves a pipeline dispute and alleged unlawful arrests in conjunction with protests against construction of said pipeline. A motion to dismiss has been filed and denied; however, a motion to transfer was granted. A motion to reconsider the denial of motion to dismiss has been filed, but no ruling has been made on the motion. It is management's opinion that the District Attorney's office will not suffer any monetary damages but do believe that insurance coverage would be sufficient to cover any potential damages. Accordingly, no liability has been recorded at December 31, 2020.

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

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

Supplementary salary payments are made by the state and parish governments directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures in the 2020 financial statements are as follows:

General Fund:

State of Louisiana	\$1,021,574
Iberia Parish Government	72,676
St. Mary Parish Government	72,879
St. Martin Parish Government	<u>54,520</u>
Total On-behalf payments	<u>\$1,221,649</u>

On-behalf payments include benefit payments (pension and medicare) made on behalf of the District Attorney and the Assistant District Attorneys. The payments are made to the Louisiana District Attorneys' Retirement System as described in Note (13) and to the United States Treasury/Internal Revenue Service. The District Attorney's office is not legally responsible for these payments. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

General Fund:	
State of Louisiana	\$ 40,279
Iberia Parish Government	2,865
St. Mary Parish Government	2,873
St. Martin Parish Government	<u>2,150</u>
Total On-behalf pension and medicare tax payments	<u>\$ 48,167</u>

(11) Federal Financial Assistance Programs

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the federal grantor agencies. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

(12) Post-Employment Health Care and Life Insurance Benefits / GASB 75

Plan description – The District Attorney of the Sixteenth Judicial District (the District Attorney) provides certain continuing health care and life insurance benefits for its retired employees. The District Attorney of the Sixteenth Judicial District’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the District Attorney. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the District Attorney. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

Benefits Provided – Medical benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Employees are covered by either the Parochial Employees’ Retirement System of Louisiana or the Louisiana District Attorneys’ Retirement System. The Parochial retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. The District Attorneys’ retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 24 years of service; age 60 and 10 years of service. In all cases, retirees on and after March 1, 2015 are subject to a minimum of 15 years of service for coverage.

Life insurance coverage is not considered for this valuation.

Employees covered by benefit terms – At December 31, 2020, the following employees were covered by the benefit terms:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Inactive employees or beneficiaries currently receiving benefit payments	33
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>87</u>
	<u>120</u>

Total OPEB Liability

The District Attorney's total OPEB liability of \$12,300,131 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.74% annually (beginning of year to determine ADC) 2.12% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

The actuarial assumptions used in December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Changes in the Total OPEB Liability

Balance at December 31, 2019	\$ <u>12,130,278</u>
Changes for the year:	
Service cost	272,064
Interest	336,097
Differences between expected and actual experience	(1,838,192)
Changes in assumptions	1,565,078
Benefit payments and net transfers	<u>(165,194)</u>
Net changes	<u>169,853</u>
Balance at December 31, 2020	\$ <u>12,300,131</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.12%) or 1-percentage-point higher (5.12%) than the current discount rate:

	<u>1% Decrease 3.12%</u>	<u>Current Discount Rate 4.12%</u>	<u>1% Increase 5.12%</u>
Total OPEB Liability	<u>\$14,884,027</u>	<u>\$ 12,300,131</u>	<u>\$10,304,967</u>

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

	<u>1% Decrease 4.50%</u>	<u>Current Trend Rate 5.50%</u>	<u>1% Increase 6.50%</u>
Total OPEB Liability	<u>\$10,296,530</u>	<u>\$ 12,300,131</u>	<u>\$14,874,593</u>

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

For the year ended December 31, 2020, the District Attorney recognized OPEB expense of \$763,312. At December 31, 2020, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 760,455	\$ 1,667,653
Changes of assumptions	<u>3,618,326</u>	<u>867,913</u>
Total	<u>\$ 4,378,781</u>	<u>\$ 2,535,566</u>

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

<u>Year ending</u> <u>December 31:</u>	
2021	\$ 155,151
2022	155,151
2023	155,151
2024	155,151
2025	155,151
Thereafter	1,067,460

(13) Pension Plans / GASB 68

Substantially all employees of the District Attorney are members of one of the following statewide retirement systems: Louisiana District Attorneys' Retirement System and Parochial Employees' Retirement System of Louisiana. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows.

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 the Louisiana District Attorneys' Retirement System (System) and Parochial Employees' Retirement System of Louisiana (System) and additions to / deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Louisiana District Attorneys' Retirement System

The Louisiana District Attorneys' Retirement System (System) was created 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.

Summary of Significant Accounting Policies

The Louisiana District Attorneys' Retirement System (System) prepares its employer pension 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 establishes 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 SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Basis of Accounting

The Louisiana District Attorneys' Retirement System's employer pension 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.

System Employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

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.

Plan Description

The Louisiana District Attorneys' Retirement System is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on the first day of August, 1956 and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys in each parish, and employees of this retirement system and the Louisiana District Attorneys' Association.

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

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Retirement Benefits:

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive the normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits:

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

Survivor Benefits:

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

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

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

Back-Deferred Retirement Option Program:

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

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

Deferred Retirement Option Program:

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

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 4.00%.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Non-Employer Contributions

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. Non-employer contributions were recognized as revenue in the amount of \$123,152 and excluded from pension expense for the year ended December 31, 2020.

Schedule of Employer Allocations

The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentage for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Louisiana District Attorneys' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the System during the fiscal year ended June 30, 2020, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2020.

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

At December 31, 2020, the District Attorney reported a liability of \$985,917 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the retirement system relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the District Attorney's proportion was 1.244416%, which was an decrease of 0.120407% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the District Attorney recognized pension expense of \$275,616 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,800.

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 46,965	\$ 94,123
Changes of assumptions	442,612	-
Net difference between projected and actual earnings on pension plan investments	159,835	-
Change in proportion and differences between employer contributions and proportionate share of contributions	12,778	31,397
Employer contributions subsequent to the measurement date	30,817	-
Total	\$ 693,007	\$ 125,520

Deferred outflows of resources of \$30,817 related to pensions resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Fiscal Year Ended</u>	
12/31/2021	\$ 117,154
12/31/2022	123,365
12/31/2023	149,733
12/31/2024	82,676
12/31/2025	63,742
	\$ 536,670

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020, are as follows:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of pension plan investment expense, including inflation
Projected Salary Increases	5.00% (2.30% Inflation, 2.70% Merit)
Mortality Rates	<p>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.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>
Expected Remaining Service Lives	<p>6 years - June 30, 2020</p> <p>6 years - June 30, 2019</p> <p>6 years - June 30, 2018</p> <p>7 years - June 30, 2017</p> <p>7 years - June 30, 2016</p> <p>6 years - June 30, 2015</p>
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014, through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return of 8.50% for the year ended June 30, 2020.

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

Asset Class	Long-Term Target Asset Allocation	Rates of Return	
		Real	Nominal
Equities	48.27%	5.54%	
Fixed Income	24.54%	1.09%	
Alternatives	26.77%	1.87%	
Cash	0.42%	0.00%	
Totals	<u>100.00%</u>		6.11%
Inflation			<u>2.39%</u>
Expected Arithmetic Nominal Return			<u>8.50%</u>

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 rates and that contributions from participating employers will be made at the 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 payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.25%, as well as what the employers' 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.

	Changes in Discount Rate		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.25%</u>	<u>6.25%</u>	<u>7.25%</u>
Employer's proportionate share of net pension liability	<u>\$1,800,969</u>	<u>\$ 985,917</u>	<u>\$ 302,941</u>

Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2020, were recognized in the current reporting period as pension expense except as follows:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

1. Differences between expected and actual experience: Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a close period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred outflows of resources in the amount of \$46,965 and deferred inflows of resources in the amount of \$94,123 for the year ended December 31, 2020.
2. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in deferred outflows of resources in the amount of \$159,835 for the year ended December 31, 2020.
3. Changes of assumptions or other inputs: Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources in the amount of \$442,612 for the year ended December 31, 2020.
4. Changes in proportion: Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The changes in proportion resulted in deferred outflows of resources in the amount of \$12,778 and deferred inflows of resources in the amount of \$31,397 for the year ended December 31, 2020.

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employers' proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Estimates

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 results may differ from estimated amounts.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Retirement System Audit Report

The District Attorneys' Retirement System of Louisiana has 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.lia.la.gov.

Parochial Employees Retirement System of Louisiana

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.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

The System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

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 establishes 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.

Basis of Accounting

The System's employer pension 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 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.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

System Employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

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 related 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.

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. 11:1901 of the Louisiana Revised Statute (LRS). The District Attorney participates in Plan A.

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.

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

Eligibility Requirements

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.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

Retirement Benefits

Any member 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.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

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

Survivor Benefits

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

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

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan

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

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

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

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

For individuals who become eligible to participate in the Deferred Retirement Option Plan (DROP) on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits

A member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60, for those members who are enrolled prior to January 1, 2017 and to age 62 for those members who are enrolled January 1, 2007 and later..

Cost of Living Increases

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

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

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. However, the actual rate for the fiscal year ending December 31, 2019 was 11.50%.

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue in the amount of \$29,111 and excluded from pension expense for the year ended December 31, 2020.

Schedule of Employer Allocations

The schedule of employer allocations reports the historical employer contributions, in addition to the employer allocation percentage for each participating employer. The historical

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

employer contributions are used to determine the proportionate relationship of each employer to all employers of Parochial Employees' Retirement System of Louisiana. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2019 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2019.

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

At December 31, 2020, the District Attorney reported a liability of \$16,935 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 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 December 31, 2019, the District Attorney's proportion was 0.359741%, which was a decrease of 0.021198% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the District Attorney recognized pension expense of \$314,443 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,332.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experiences	\$ -	\$ 151,602
Changes of assumptions	236,513	-
Net difference between projected and actual earnings on pension plan investments	-	634,799
Change in proportion and differences between employer contributions and proportionate share of contributions	3,407	33,500
Employer contributions subsequent to the measurement date	<u>247,397</u>	<u>-</u>
Total	<u>\$ 487,317</u>	<u>\$ 819,901</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Deferred outflows of resources of \$247,397 related to pensions resulting from the District Attorney's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ended	
12/31/2021	\$ (133,540)
12/31/2022	(169,100)
12/31/2023	8,462
12/31/2024	(285,803)
	\$ (579,981)

Actuarial Methods and Assumptions:

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020, are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50%, net of investment expense, including inflation
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75%

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Mortality	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.
Inflation Rate	2.40%

The discount 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 capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. 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	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	<u>100%</u>	<u>5.18%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.18%</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate.

	Changes in Discount Rate		
	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Employer's proportionate share of net pension liability / (asset)	\$1,830,324	\$ 16,935	\$(1,502,650)

Change in Net Pension Liability

The changes in the net pension liability for the year ended December 31, 2019 were recognized in the current reporting period as pension expense except as follows:

1. Differences between expected and actual experience: Differences between expected and actual experience regarding economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources in the amount of \$151,602 for the year ended December 31, 2020.
2. Differences between projected and actual investment earnings: Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in deferred inflows of resources in the amount of \$634,799 for the year ended December 31, 2020.
3. Changes of assumptions: The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources in the amount of \$236,513 for the year ended December 31, 2020.

4. Change in proportion: Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The changes in proportion resulted in deferred outflows of resources in the amount of \$3,407 and deferred inflows of resources in the amount of \$33,500 for the year ended December 31, 2020.

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employers' proportionate share are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Retirement System Audit Report

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 audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.lla.state.la.us.

Estimates

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 results may differ from estimated amounts.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(14) Act 706 – Schedule of Compensation, Reimbursements, Benefits and Other Payments to Entity Head

Under Act 706, the District Attorney of the Sixteenth Judicial District is required to disclose the compensation, reimbursements, benefits, and other payments made to the District Attorney, in which the payments are related to the position. The following is a schedule of payments made to the District Attorney for the year ended December 31, 2020.

Entity head: M. Bofill Duhé, District Attorney

Salary	\$	123,756	
Benefits - insurance		16,278	
Benefits - retirement/medicare		6,913	
Car allowance		18,692	
Per diem		293	
Reimbursements		54	
Travel		842	
Registration fees		1,725	
	\$		168,553

On-behalf payments for salaries and fringe benefits:

Salaries (as allowed by RS 16:10)		53,154	
Salaries (as allowed by RS 16:351)		6,046	
Salaries (as allowed by RS 16:351)		6,054	
Salaries (as allowed by RS 16:351)		5,728	
Fringe benefits paid by State of Louisiana		2,897	
Fringe benefits paid by Iberia Parish Government		329	
Fringe benefits paid by St. Mary Parish Government		330	
Fringe benefits paid by St. Martin Parish Government		312	
			74,850
Total	\$		243,403

(15) Excess of Expenditures Over Appropriations

For the year ended December 31, 2020, the following funds had actual expenditures over appropriations:

Fund	Final Budget	Actual	Excess
General Fund	\$ 3,657,640	\$ 3,751,947	\$ (94,307)
Family Service Division Fund	\$ 1,029,936	\$ 1,054,094	\$ (24,158)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(16) Restatement of Net Position

In January of 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The District Attorney of the Sixteenth Judicial adopted this standard in the year ended December 31, 2020.

As a result of implementation, net position was restated as follows:

Net position at December 31, 2019	\$ -
Restatement due to implementation of GASB 84	<u>738,745</u>
Net position at December 31, 2019 restated	<u>\$ 738,745</u>

(17) Subsequent Event

The COVID-19 outbreak in the United States has caused business disruption through mandated closings, reduction of operating hours, or operational restrictions for nonessential businesses, including retail stores, restaurants, personal service businesses and all entertainment venues. While the disruption is expected to be temporary, there is still uncertainty around the duration of and the implications of the closings. The District Attorney of the Sixteenth Judicial District expects this matter could negatively impact availability of resources and operating results. The financial impact cannot be reasonably estimated at this time.

**REQUIRED
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 1,826,166	\$ 1,350,284	\$ 1,330,192	\$ (20,092)
Drug seizure forfeitures	35,000	39,074	37,302	(1,772)
Bond premium fees	111,636	142,105	150,039	7,934
Collection fees	22,900	12,942	11,595	(1,347)
Grants -				
Louisiana Commission on Law Enforcement	309,373	127,123	115,881	(11,242)
State Funds -				
Victims Assistance	60,000	60,000	60,000	-
Interest income	40,556	11,859	12,120	261
On-behalf payments	1,291,045	1,213,260	1,269,816	56,556
Intergovernmental agreement	682,726	657,427	633,203	(24,224)
Other	12,108	16,989	17,256	267
Total revenues	<u>4,391,510</u>	<u>3,631,063</u>	<u>3,637,404</u>	<u>6,341</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	3,255,984	2,851,964	2,908,704	(56,740)
Operating services	322,391	270,825	290,986	(20,161)
Materials and supplies	170,057	140,254	150,580	(10,326)
Travel and other charges	64,205	2,409	3,124	(715)
Capital outlay	44,338	13,164	10,205	2,959
Professional fees	591,334	379,024	388,348	(9,324)
Intergovernmental agreement	1,500	-	-	-
Total expenditures	<u>4,449,809</u>	<u>3,657,640</u>	<u>3,751,947</u>	<u>(94,307)</u>
Deficiency of revenues over expenditures	(58,299)	(26,577)	(114,543)	(87,966)
Other financing uses:				
Operating transfers out	<u>(107,620)</u>	<u>(27,781)</u>	<u>(14,178)</u>	<u>13,603</u>
Net change in fund balance	(165,919)	(54,358)	(128,721)	(74,363)
Fund balances, beginning	<u>2,121,272</u>	<u>1,947,661</u>	<u>1,947,661</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,955,353</u>	<u>\$ 1,893,303</u>	<u>\$ 1,818,940</u>	<u>\$ (74,363)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Title IV-D Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Grants-				
Louisiana Department of Social Services	\$ 540,173	\$ 539,322	\$ 541,019	\$ 1,697
State funds-				
Louisiana Department of Social Services	278,271	277,833	278,707	874
Interest income	3,746	1,400	1,185	(215)
Other	-	575	479	(96)
Total revenues	822,190	819,130	821,390	2,260
Expenditures:				
General government - judicial				
Salaries and related benefits	740,761	732,169	735,318	(3,149)
Operating services	40,183	36,757	35,573	1,184
Materials and supplies	19,000	22,920	20,702	2,218
Travel and other charges	6,000	1,691	1,409	282
Capital outlay	6,000	3,085	2,571	514
Professional fees	6,500	5,290	5,289	1
Total expenditures	818,444	801,912	800,862	1,050
Excess of revenues over expenditures	3,746	17,218	20,528	3,310
Fund balances, beginning	255,935	257,915	257,915	-
Fund balances, ending	\$ 259,681	\$ 275,133	\$ 278,443	\$ 3,310

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Family Service Division Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 92,100	\$ 75,351	\$ 75,225	\$ (126)
Grants -				
Louisiana Commission on Law Enforcement	53,366	37,000	36,881	(119)
Louisiana Department of Children and Family Services	-	923	923	-
State Funds -				
FINS	84,072	84,072	84,072	-
TASC	181,684	171,640	177,924	6,284
OYD	291,936	293,280	293,280	-
Local Funds	21,181	15,295	15,295	-
Intergovernmental agreement	479,700	479,700	476,841	(2,859)
Interest income	11,700	4,710	4,674	(36)
Other	5,000	4,138	4,138	-
Total revenues	1,220,739	1,166,109	1,169,253	3,144
Expenditures:				
General government - judicial				
Salaries and related benefits	944,144	830,171	854,824	(24,653)
Operating services	31,895	48,096	48,150	(54)
Materials and supplies	35,961	49,057	50,574	(1,517)
Travel and other charges	22,110	7,971	8,464	(493)
Capital outlay	25,919	16,553	16,479	74
Professional fees	164,743	78,088	75,603	2,485
Total expenditures	1,224,772	1,029,936	1,054,094	(24,158)
Excess (deficiency) of revenues over expenditures	(4,033)	136,173	115,159	(21,014)
Other financing sources:				
Operating transfers in	12,700	11,707	10,642	(1,065)
Net change in fund balance	8,667	147,880	125,801	(22,079)
Fund balances, beginning	669,813	688,558	688,558	-
Fund balances, ending	\$ 678,480	\$ 836,438	\$ 814,359	\$ (22,079)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Criminal Court Clearing Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Commissions on fines and forfeitures	\$ 1,108,800	\$ 734,155	\$ 765,772	\$ 31,617
Drug seizure forfeitures	33,000	36,565	37,055	490
Collection fees	114,000	86,938	82,300	(4,638)
Intergovernmental agreement	1,422,141	1,457,674	1,441,637	(16,037)
Interest income	3,800	1,000	838	(162)
Total revenues	<u>2,681,741</u>	<u>2,316,332</u>	<u>2,327,602</u>	<u>11,270</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	2,744,241	2,302,525	2,304,399	(1,874)
Operating services	1,020	918	935	(17)
Professional fees	31,400	28,963	25,804	3,159
Total expenditures	<u>2,776,661</u>	<u>2,332,406</u>	<u>2,331,138</u>	<u>1,268</u>
Deficiency of revenues over expenditures	(94,920)	(16,074)	(3,536)	12,538
Other financing sources:				
Operating transfers in	<u>94,920</u>	<u>16,074</u>	<u>3,536</u>	<u>(12,538)</u>
Net change in fund balance	-	-	-	-
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Schedule of Changes in the District Attorney's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability			
Service cost	\$ 188,151	\$ 142,998	\$ 272,064
Interest	318,774	343,194	336,097
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(75,390)	898,720	(1,838,192)
Changes of assumptions	(1,104,617)	2,657,771	1,565,078
Benefit payments	<u>(200,460)</u>	<u>(211,486)</u>	<u>(165,194)</u>
Net change in total OPEB liability	(873,542)	3,831,197	169,853
 Total OPEB liability - beginning	 <u>9,172,623</u>	 <u>8,299,081</u>	 <u>12,130,278</u>
 Total OPEB liability - ending	 <u>\$ 8,299,081</u>	 <u>\$ 12,130,278</u>	 <u>\$ 12,300,131</u>
 Covered-employee payroll	 \$ 3,049,283	 \$ 3,140,761	 \$ 2,699,012
 Net OPEB liability as a percentage of covered-employee payroll	 272.16%	 386.22%	 455.73%
 Notes to Schedule:			
<i>Benefit Changes:</i>	None	None	None
 <i>Changes of Assumptions:</i>			
<i>Discount Rate:</i>	4.10%	2.74%	2.12%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014
<i>Trend:</i>	5.50%	5.50%	Variable

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2020

Year Ended Dec 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll Obligation	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
DISTRICT ATTORNEYS' RETIREMENT SYSTEM					
2015	1.342869%	\$ 72,334	\$ 858,913	8.42%	98.56%
2016	1.183714%	226,571	551,157	41.11%	95.09%
2017	1.250690%	337,338	176,186	191.47%	93.57%
2018	1.254960%	403,836	-	0.00%	92.92%
2019	1.364823%	439,068	411,421	106.72%	93.13%
2020	1.244416%	985,917	781,612	126.14%	84.86%
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA					
2015	0.474641%	\$ 129,771	\$ 2,706,784	4.79%	99.15%
2016	0.442651%	1,165,185	2,406,952	48.41%	92.23%
2017	0.426261%	877,890	2,335,827	37.58%	94.15%
2018	0.415380%	(308,314)	2,332,583	-13.22%	101.98%
2019	0.380939%	1,690,744	2,189,186	77.23%	88.86%
2020	0.359741%	16,935	2,204,863	0.77%	99.89%

* The amounts presented have a measurement date of the previous fiscal year end.

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2020

Year ended Dec 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
DISTRICT ATTORNEYS' RETIREMENT SYSTEM					
2015	\$ 38,581	\$ 38,581	\$ -	\$ 551,157	7.00%
2016	12,333	12,333	-	176,186	7.00%
2017	-	-	-	-	0.00%
2018	5,143	5,143	-	411,421	1.25%
2019	20,510	20,510	-	781,612	2.62%
2020	30,817	30,817	-	770,454	4.00%
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA					
2015	\$ 349,008	\$ 349,008	\$ -	\$ 2,406,952	14.50%
2016	303,658	303,658	-	2,335,827	13.00%
2017	291,573	291,573	-	2,332,583	12.50%
2018	251,756	251,756	-	2,189,186	11.50%
2019	253,559	253,559	-	2,204,863	11.50%
2020	245,233	245,233	-	2,001,902	12.25%

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

(1) Budget and Budgetary Accounting

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

1. The District Attorney prepares a proposed budget for the fiscal year prior to the beginning of each fiscal year.
2. A summary of the proposed budget is established in December and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget in December after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget to actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The District Attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the general fund or a special revenue fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the general fund or a special revenue fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

(2) Pension Plan

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**OTHER SUPPLEMENTARY
INFORMATION**

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana
Probation Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Probation fees	\$ 507,556	\$ 380,823	\$ 373,061	\$ (7,762)
Intergovernmental agreement	49,000	40,282	36,588	(3,694)
Interest income	1,100	144	139	(5)
Miscellaneous income	1,000	1,229	1,229	-
Total revenues	558,656	422,478	411,017	(11,461)
Expenditures:				
<i>General government - judicial</i>				
Salaries and related benefits	484,758	336,821	334,415	2,406
Operating services	30,486	24,656	24,604	52
Materials and supplies	7,500	2,413	2,558	(145)
Travel and other charges	6,500	2,260	1,883	377
Capital outlay	6,800	445	1,445	(1,000)
Professional fees	16,900	15,910	15,905	5
Total expenditures	552,944	382,505	380,810	1,695
Excess of revenues over expenditures	5,712	39,973	30,207	(9,766)
Fund balances, beginning	35,817	27,086	27,086	-
Fund balances, ending	\$ 41,529	\$ 67,059	\$ 57,293	\$ (9,766)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Collections Clearing Account Fund
Cash Basis Presentation
December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ -	\$ -
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	\$ -	\$ -
Bond Fees	87,155	769
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	530,745	398,419
Criminal Court Costs/Fees	231,381	159,354
Criminal Fines - Contempt	50	50
Criminal Fines - Other	72,057	56,892
Restitution	-	-
Probation/Parole/Supervision Fees	207,489	165,093
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (<i>do not include collections that fit into more specific categories above</i>)	1,925	415
Subtotal Collections	\$ 1,130,802	\$ 780,992
Less: Disbursements To Governments & Nonprofits: (<i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i>)		
<i>Iberia Clerk of Court-Bond Fees</i>	\$ 9,538	\$ -
<i>St Mary Clerk of Court-Bond Fees</i>	-	30
<i>St Martin Clerk of Court-Bond Fees</i>	1,457	-
<i>Iberia Parish Sheriff-Bond Fees</i>	14,781	-
<i>St Mary Parish Sheriff-Bond Fees</i>	-	185
<i>St Martin Parish Sheriff-Bond Fees</i>	2,874	-
<i>Indigent Defender Board-Bond Fees</i>	15,601	148
<i>Berwick Police Dept-Criminal Court Costs/Fees</i>	50	-
<i>Breaux Bridge Police Dept-Criminal Court Costs/Fee</i>	52	130
<i>Chitimacha Tribe Police Dept-Criminal Court Costs/Fee</i>	1,240	550
<i>Dept of Wildlife & Fisheries Region 6-Criminal Court Costs/Fee</i>	50	-
<i>Franklin City Court-Criminal Court Costs/Fee</i>	658	541
<i>Franklin Police Dept-Criminal Court Costs/Fee</i>	150	-
<i>Henderson Police Dept-Criminal Court Costs/Fee</i>	-	200
<i>Iberia Parish Clerk of Court-Criminal Court Costs/Fee</i>	40	40

(Continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Collections Clearing Account Fund
Cash Basis Presentation
December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
<i>Iberia Parish Drug Court-Criminal Court Costs/Fee</i>	4,737	2,482
<i>Iberia Parish Sheriff-Criminal Court Costs/Fee</i>	46,654	28,759
<i>Indigent Defender Board-Criminal Court Costs/Fee</i>	8,726	5,207
<i>Judicial Expense Fund-Criminal Court Costs/Fee</i>	5,699	2,851
<i>Louisiana State Police-Criminal Court Costs/Fee</i>	1,865	950
<i>Louisiana Wildlife and Fisheries-Criminal Court Costs/Fee</i>	71	-
<i>Morgan City Police Dept-Criminal Court Costs/Fee</i>	1,260	658
<i>New Iberia City Court-Criminal Court Costs/Fee</i>	65,435	49,584
<i>New Iberia Police Dept-Criminal Court Costs/Fee</i>	55	-
<i>Patterson Police Dept-Criminal Court Costs/Fee</i>	50	-
<i>St Martin Parish Adult Drug Court-Criminal Court Costs/Fee</i>	1,170	600
<i>St Martin Parish Sheriff-Criminal Court Costs/Fee</i>	27,000	16,406
<i>St Martinville Police Dept-Criminal Court Costs/Fee</i>	200	-
<i>St Mary Parish Clerk of Court-Criminal Court Costs/Fee</i>	200	170
<i>St Mary Parish Drug Court-Criminal Court Costs/Fee</i>	700	695
<i>St Mary Parish Sheriff-Criminal Court Costs/Fee</i>	32,897	17,131
<i>St Martin Parish Clerk of Court-Criminal Court Costs/Fee</i>	130	-
<i>Franklin City Court-Criminal Fines - Other</i>	440	1,057
<i>Iberia Parish Sheriff-Criminal Fines - Other</i>	37,925	25,529
<i>St Martin Parish Sheriff-Criminal Fines - Other</i>	11,225	8,362
<i>St Mary Parish Sheriff-Criminal Fines - Other</i>	22,467	16,641
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
<i>Self-Disbursed to DA General Fund - Bond Fees</i>	23,402	222
<i>Self-Disbursed to Criminal Court Fund - Bond Fees</i>	19,502	185
<i>Self-Disbursed to DA General Fund - Criminal Court Costs/Fees</i>	30,093	18,331
<i>Self-Disbursed to Criminal Court Fund - Criminal Fines - Contempt</i>	50	50
<i>Self-Disbursed to DA General Fund - Other</i>	1,925	415
<i>Self-Disbursed to DA General Fund - Pre-Trial Diversion Program Fees</i>	530,745	372,021
<i>Self-Disbursed to DA Probation Fund - Probation/Parole/Supervision Fees</i>	207,489	152,987

(Continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Collections Clearing Account Fund
Cash Basis Presentation
December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Amounts "Self-Disbursed" to Collecting Agency <i>(must include a separate line for each collection type, as applicable)</i> - Example: Criminal Fines - Other <i>(Additional rows may be added as necessary)</i>	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	2,199	3,174
Payments to 3rd Party Collection/Processing Agencies	-	-
Subtotal Disbursements/Retainage	\$ 1,130,802	\$ 726,288
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ -	\$ 54,704

Ending Balance of "Partial Payments" Collected but not Disbursed
(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.

	-	-
	\$ -	\$ -

Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Special Asset Forfeiture Fund
Cash Basis Presentation
December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 681,961	\$ 625,111
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or</i>	-	-
Bond Fees	-	-
Asset Forfeiture/Sale	76,443	95,543
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	4,595	681
Other (<i>do not include collections that fit into more specific categories above</i>)	-	-
Subtotal Collections	\$ 81,038	\$ 96,224

Less: Disbursements To Governments & Nonprofits: (*Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.*)

<i>Iberia Parish Sheriff - Asset Forfeiture/Sale</i>	804	680
<i>New Iberia Police Dept - Asset Forfeiture/Sale</i>	-	13,547
<i>Louisiana State Police - Asset Forfeiture/Sale</i>	2,799	524
<i>St. Martin Parish Sheriff - Asset Forfeiture/Sale</i>	15,933	6,242
<i>Morgan City Police Dept - Asset Forfeiture/Sale</i>	-	492
<i>Patterson Police Dept - Asset Forfeiture/Sale</i>	-	1,167
<i>St. Mary Parish Sheriff - Asset Forfeiture/Sale</i>	61,131	7,563
<i>Jeanerette City Marshal - Asset Forfeiture/Sale</i>	-	285
<i>LDAA- Dart 1% Law - Asset Forfeiture/Sale</i>	1,315	556
<i>Iberia Clerk of Court - Asset Forfeiture/Sale</i>	110	1,131
<i>St Mary Clerk of Court - Asset Forfeiture/Sale</i>	214	2,462
<i>St. Martin Clerk of Court - Asset Forfeiture/Sale</i>	1,799	1,136
<i>Agency name/collection type</i>	-	-

(Continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Schedule (continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Special Asset Forfeiture Fund
Cash Basis Presentation
December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
<i>Self-Disbursed to General Fund - Asset Forfeiture/Sale</i>	26,889	10,166
<i>Self-Disbursed to Criminal Court Fund - Asset Forfeiture/Sale</i>	26,889	10,166
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)	-	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	-	-
Bond Fee Refunds (required)	-	-
Payments to 3rd Party Collection/Processing Agencies (required)	5	1,676
	-	-
Subtotal Disbursements/Retainage	\$ 137,888	\$ 57,793
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 625,111	\$ 663,542
Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	\$ -	\$ -
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	\$ -	\$ -
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	\$ -	\$ -

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Receiving Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
December 31, 2020

First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
---	--

Receipts From: *(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)*

<i>Iberia Parish Sheriff, Bond Fees</i>	\$	47,289	\$	35,225
<i>Iberia Parish Sheriff, Criminal Court Costs/Fees</i>		35,381		30,192
<i>Iberia Parish Sheriff, Criminal Fines - Other</i>		16,342		13,440
<i>St Mary Parish Sheriff, Bond Fees</i>		30,509		35,256
<i>St Mary Parish Sheriff, Criminal Court Costs/Fees</i>		26,498		23,511
<i>St Mary Parish Sheriff, Criminal Fines - Other</i>		12,444		10,766
<i>St Martin Parish Sheriff, Bond Fees</i>		25,015		40,550
<i>St Martin Parish Sheriff, Criminal Court Costs/Fees</i>		45,432		37,809
<i>St Martin Parish Sheriff, Criminal Fines - Other</i>		15,878		12,520
<i>Breaux Bridge City Court, Criminal Court Costs/Fees</i>		2,415		2,530
<i>Jeanerette City Court, Criminal Court Costs/Fees</i>		175		226
<i>Morgan City, City Court, Criminal Court Costs/Fees</i>		375		325
<i>New Iberia City Court, Criminal Court Costs/Fees</i>		11,570		8,140
<i>Louisiana Department of Corrections, Criminal Court Costs/Fees</i>		25,503		18,014
Subtotal Receipts	\$	294,826	\$	268,504

Ending Balance of Amounts Assessed but Not Received *(only applies to those agencies that assess on behalf of themselves, such as courts)*

	-	-
\$	-	-

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Justice System Funding Schedule - Receiving Schedule
As Required by Act 87 of the 2020 Regular Legislative Session
Criminal Court Fund
Cash Basis Presentation
December 31, 2020

First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
---	--

Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

<i>Iberia Parish Sheriff, Criminal Court Costs/Fees</i>	\$	45,421	\$	34,937
<i>Iberia Parish Sheriff, Criminal Fines - Contempt</i>		16,450		15,150
<i>Iberia Parish Sheriff, Criminal Fines - Other</i>		102,894		85,775
<i>St Mary Parish Sheriff, Criminal Court Costs/Fees</i>		36,648		31,897
<i>St Mary Parish Sheriff, Criminal Fines - Contempt</i>		8,000		5,400
<i>St Mary Parish Sheriff, Criminal Fines - Other</i>		78,807		68,186
<i>St Martin Parish Sheriff, Criminal Court Costs/Fees</i>		48,451		42,879
<i>St Martin Parish Sheriff, Criminal Fines - Contempt</i>		21,200		18,500
<i>St Martin Parish Sheriff, Criminal Fines - Other</i>		100,559		76,407
<i>Breaux Bridge City Court, Criminal Court Costs/Fees</i>		483		-
<i>State of Louisiana, Department of Public Safety, Criminal Court Costs/Fees</i>		4,214		4,726
Subtotal Receipts	\$	463,127	\$	383,857

Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)

\$	-	\$	-
----	---	----	---

Collection Types to be used in the "Receipts From:" section above

Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other (do not include collections that fit into more specific categories above)
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other (do not include collections that fit into more specific categories above)

**INTERNAL CONTROL
AND
COMPLIANCE
AND
OTHER MATTERS**

Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA, CGMA*
Penny Angelle Scruggins, CPA, CGMA*

Shayne M. Breaux, CPA
Kaylee Champagne Frederick, CPA

113 East Bridge Street
PO Box 250
Breux Bridge, LA 70517
Phone: (337) 332-4020
Fax: (337) 332-2867

*A Professional Accounting Corporation

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 M. Bofill Duhé
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney of the Sixteenth Judicial District's basic financial statements and have issued our report thereon dated June 18, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney of the Sixteenth Judicial District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of the District Attorney of the Sixteenth Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Sixteenth Judicial District's internal control.

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

Our consideration of internal control 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. We did identify a certain deficiency in internal control described in the accompanying schedule of prior and current year audit findings and management's corrective action plan as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

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

District Attorney of the Sixteenth Judicial District's Response to Finding

The District Attorney of the Sixteenth Judicial District's response to the finding identified in our audit is described in the accompanying schedule of prior and current year audit findings and management's corrective action plan. The District Attorney of the Sixteenth Judicial District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Champagne & Company, LLC
Certified Public Accountants

Breaux Bridge, Louisiana
June 18, 2021

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Prior and Current Year Audit Findings and
Management's Corrective Action Plan
Year Ended December 31, 2020

I. Prior Year Findings:

Internal Control over Financial Reporting

2019-001 – Inadequate Controls over Financial Statement Preparation

Finding: The District Attorney's office does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Status: Unresolved. See item 2020-001.

Compliance

There were no findings reported at December 31, 2019.

Management Letter Items

There were no items reported at December 31, 2019.

II. Current Year Findings and Management's Corrective Action Plan:

Internal Control over Financial Reporting

2020-001 – Inadequate Controls over Financial Statement Preparation; Year Initially Occurred – 2018

Condition and Criteria: The District Attorney's office does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Effect: This condition represents a material weakness in the internal control of the District Attorney's office.

Cause: The condition resulted because the Administrator of the District Attorney's office retired during 2018. The Administrator was a Certified Public Accountant (CPA) who had the qualifications and training to apply GAAP. The District Attorney's office did not hire a replacement for the Administrator. As such, the District Attorney's office now does not have a staff person who has the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.

Recommendation: The District Attorney's office should continue outsourcing this task to its independent auditors and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Prior and Current Year Audit Findings and
Management's Corrective Action Plan (continued)
Year Ended December 31, 2020

Management's Corrective Action Plan: Mr. M. Bofill Duhe', District Attorney, has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to continue outsourcing this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Compliance

There are no findings reported at December 31, 2020.

Management Letter Items

There are no items reported at December 31, 2020.