

**District Attorney of the First  
Judicial District**  
(a component unit of Caddo Parish Commission)  
Caddo Parish, Louisiana

**Financial Report**

**December 31, 2020**



Independent Auditors' Report	1
Management's Discussion and Analysis	4
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet	14
Reconciliation of the Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balance	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	17
Fiduciary Funds:	
Statement of Fiduciary Net Position	18
Statement of Changes of Fiduciary Net Position	19
Notes to the Financial Statements	20
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
General Fund Budgetary Comparison Schedule	54
Schedule of Proportionate Share of the Net Pension Liability	55
Schedule of Contributions to the Funds	56
Schedule of Changes in Net OPEB Liability and Related Ratios	57
<b>REPORTS ON INTERNAL CONTROL AND COMPLIANCE MATTERS</b>	
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>	58
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance	60
Schedule of Expenditures and Federal Awards	62
Notes to the Schedule of Expenditures and Federal Awards	63
Schedule of Findings and Questioned Costs	64
Management's Corrective Action Plan	67
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	68
Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87	69
Justice System Funding Schedule – Receiving Entity as Required by Act 87	70



**Carr, Riggs & Ingram, LLC**  
1000 East Preston Avenue  
Suite 200  
Shreveport, LA 71105  
  
Mailing Address:  
P.O. Box 4278  
Shreveport, LA 71134-0278  
  
(318) 222-2222  
(318) 226-7150 (fax)  
CRlcpa.com

## **INDEPENDENT AUDITORS' REPORT**

The Honorable James Stewart  
District Attorney of the First Judicial District  
Caddo Parish, Louisiana

### ***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 First Judicial District (District Attorney), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

### ***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, the auditors 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 as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, in 2020 the District Attorney adopted new accounting guidance GASBS No. 84 *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis, General Fund Budgetary Comparison Schedule, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Contributions to the Funds, and the Schedule of Changes in Net OPEB Liability and Related Ratios*, on pages 4 through 11, and 54 through 57 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.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. In addition, the Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 68, is presented in accordance with Louisiana Revised Statutes (RS) 24:513(A)(3); and the Justice System Funding Schedules on pages 69 & 70, are presented in accordance with Act 87 of the Louisiana Revised Statutes (RS) 24:515.2. These schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, Schedule of Compensation, Benefits, and Other Payments to Agency Head, and the Justice System Funding Schedules, are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2021, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana  
June 29, 2021

## **Management's Discussion and Analysis**

**District Attorney of the First Judicial District  
Management's Discussion and Analysis (unaudited)  
December 31, 2020**

This section of the District Attorney of the First Judicial District's (District Attorney) annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2020. Please read it in conjunction with the District Attorney's financial statements, which follow this section.

**Financial Highlights**

The following exhibits some of the more important highlights of the financial results for the government-wide financial statements for the year ended December 31, 2020:

- The District Attorney's total net position from governmental activities decreased \$964,753 from the beginning of the fiscal year as a result of operations during the year;
- During the year ended December 31, 2020, the District Attorney's expenses were \$1,628,266 more than the \$9,833,433 recognized as revenue from charges for services and operating grants;
- The cost of operating the programs of the District Attorney was \$11,461,699, which represents an increase in the costs of operations over the prior year of \$366,350 or a 3.3% (percent) increase; and
- The District Attorney reported net position invested in capital assets of \$171,003 and an unrestricted net deficit of (\$3,655,256) totaling a net deficit of (\$3,484,253).

**Overview of the Financial Statements**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District Attorney:

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

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

Exhibit 1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**District Attorney of the First Judicial District  
Management's Discussion and Analysis (unaudited)  
December 31, 2020**

Exhibit 1 Major Features of District Attorney's Government and Fund Financial Statements			
	Fund Statements		
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	The entire District Attorney governmental unit (excluding fiduciary funds).	The activities of the District Attorney that are not proprietary or fiduciary, such as public safety and the IV-D program.	Instances in which the District Attorney is the trustee or agent for someone else's resources, such as seized drug assets awaiting forfeiture.
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position.</li> <li>• Statement of activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet.</li> <li>• Statement of revenues, expenditures, and changes in fund balance.</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position.</li> <li>• Statement of changes in fiduciary net position.</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resource focus.
Type of asset/liability	All assets and liabilities, both financial and capital, and short-term and long-term.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets are included.	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can.
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is paid or received.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.

**Government-Wide Statements**

The government-wide statements are designed to provide readers with a broad overview of the District Attorney's finances, in a manner similar to a private sector business.

The statement of net position presents all of the District Attorney's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position represents the difference between all elements in a statement of financial position and is displayed in three components: net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.

The statement of activities presents information showing how the District Attorney's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). The statement of net position and the statement of activities distinguish functions of the District Attorney that are principally supported by intergovernmental revenues and charges for services. The District Attorney's governmental activities include basic services such as public safety, the IV-D program and general administration.



**District Attorney of the First Judicial District  
Management's Discussion and Analysis (unaudited)  
December 31, 2020**

**Fund Financial Statements**

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

- Governmental funds – Most of the District Attorney’s basic services are included in governmental funds which focus on (1) how cash and other financial assets that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationships between the two types of financial statements.
- Fiduciary funds – We exclude the activity in these funds from the District Attorney’s government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

**Financial Analysis of the District Attorney as a Whole**

**Net Position**

The District Attorney’s combined net deficit increased during 2020 by \$964,753 or 38.3% (percent), from the net deficit of (\$2,519,500), at December 31, 2019, as shown in the following table.

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Current and other assets	\$ 3,277,204	\$ 3,202,020	
Capital assets	171,003	217,478	
Total assets	<u>3,448,207</u>	<u>3,419,498</u>	
Deferred outflows of resources	<u>8,751,932</u>	<u>3,376,772</u>	
Current liabilities	332,229	227,931	
Noncurrent liabilities	13,712,409	8,262,074	
Total liabilities	<u>14,044,638</u>	<u>8,490,005</u>	
Deferred inflows of resources	<u>1,639,754</u>	<u>825,765</u>	
Net position (deficit)			
Invested in capital assets	171,003	217,478	
Unrestricted	(3,655,256)	(2,736,978)	
Total net position (deficit)	<u><u>\$ (3,484,253)</u></u>	<u><u>\$ (2,519,500)</u></u>	<u><u>\$ (964,753)</u></u>

**District Attorney of the First Judicial District  
Management's Discussion and Analysis (unaudited)  
December 31, 2020**

**Changes in Net Position**

The following condensed government-wide governmental activity statement illustrates the major changes in operations for the District Attorney in 2020 as compared to 2019:

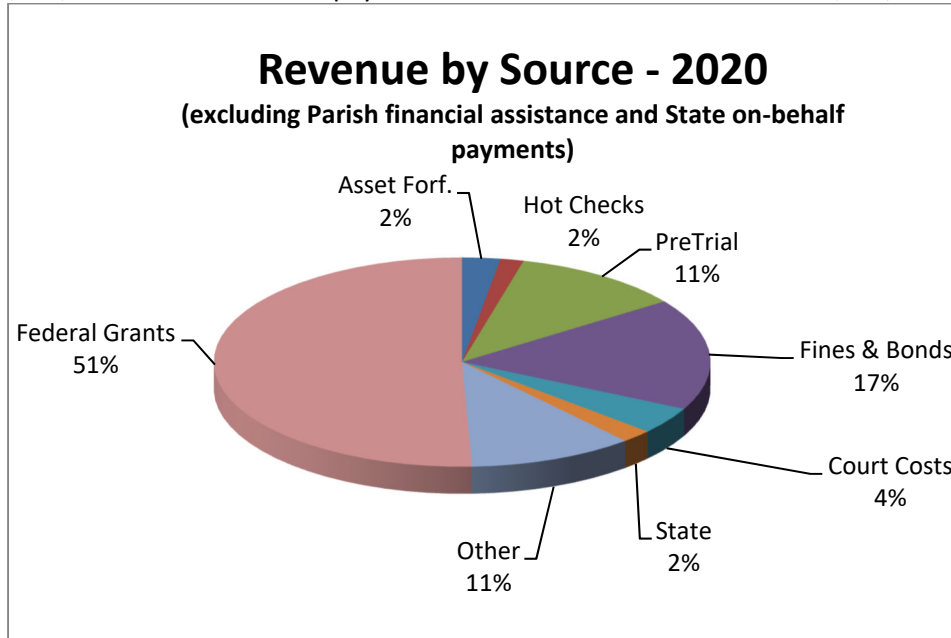
	2020	2019	Change	Percent change
Revenue	\$ 10,496,946	\$ 10,340,566		
Expenses	11,461,699	11,095,349		
Excess (deficiency) of revenue	<u>\$ (964,753)</u>	<u>\$ (754,783)</u>	<u>\$ (209,970)</u>	<u>28%</u>

**Governmental Funds**

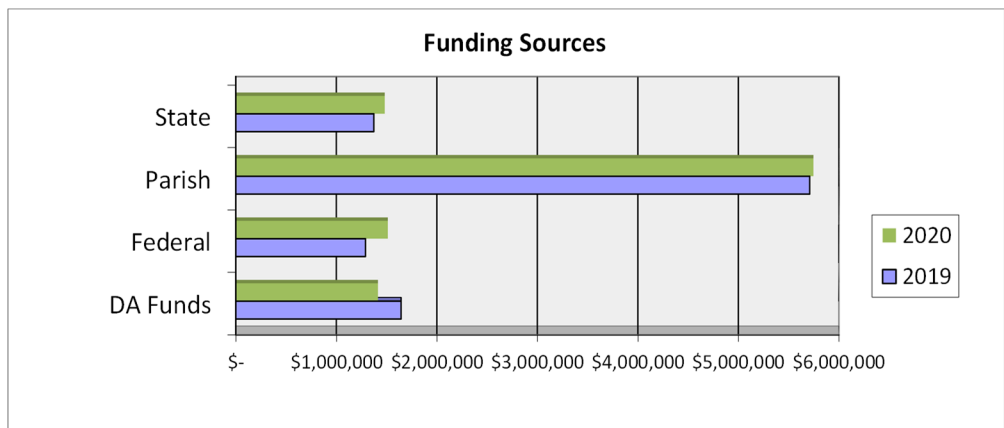
The District Attorney's total governmental fund revenue increased from 2019 by \$137,605 or 1.37% (percent), while expenses increased by \$371,343 or 3.78% (percent), as compared to 2019. The increase in revenue is mainly due an increase in financial assistance from the Caddo Parish Commission (primary government) and an increase in federal financial assistance. The increase in expenses is mainly due to personnel and professional services.

	2020	2019	Change	Percent change
Revenue				
Charges for service	\$ 1,092,774	\$ 1,406,333	\$ (313,559)	-22.30%
Grants and contributions and parish support	8,740,659	8,269,602	471,057	5.70%
Other	321,457	341,350	(19,893)	-5.83%
Total revenues	<u>10,154,890</u>	<u>10,017,285</u>	<u>137,605</u>	<u>1.37%</u>
Expenses				
Personnel services	8,621,556	8,144,751	476,805	5.85%
Other costs to deliver governmental programs	1,521,118	1,637,510	(116,392)	-7.11%
Capital outlay	41,330	30,400	10,930	35.95%
Total expenses	<u>10,184,004</u>	<u>9,812,661</u>	<u>371,343</u>	<u>3.78%</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (29,114)</u>	<u>\$ 204,624</u>	<u>\$ (233,738)</u>	

There were no significant changes to the make-up of revenue between 2020 and 2019. The following chart shows all of the 2020 revenue by sources excluding the budget allocation and additional support from the Caddo Parish Commission of \$5,746,631 and the on-behalf payments from the State of Louisiana of \$1,421,773.



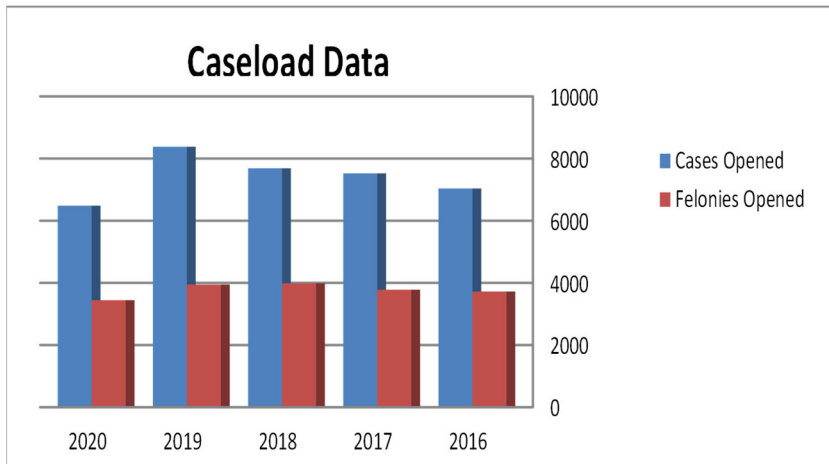
The chart to the right reflects changes in funding sources. There were increases in funding from Caddo Parish and federal grants.



**Financial Analysis of the District Attorney's Funds**

At the end of 2020, the District Attorney's governmental funds reported a fund balance of \$2,944,975, which included a decrease of \$29,114 from prior year fund balance of \$2,974,089. The prior year operations showed an increase in fund balance of \$204,624. Prudent use of available funds and a gradual increase in funding will ensure that this office continues to be the leading prosecuting office in the State of Louisiana.

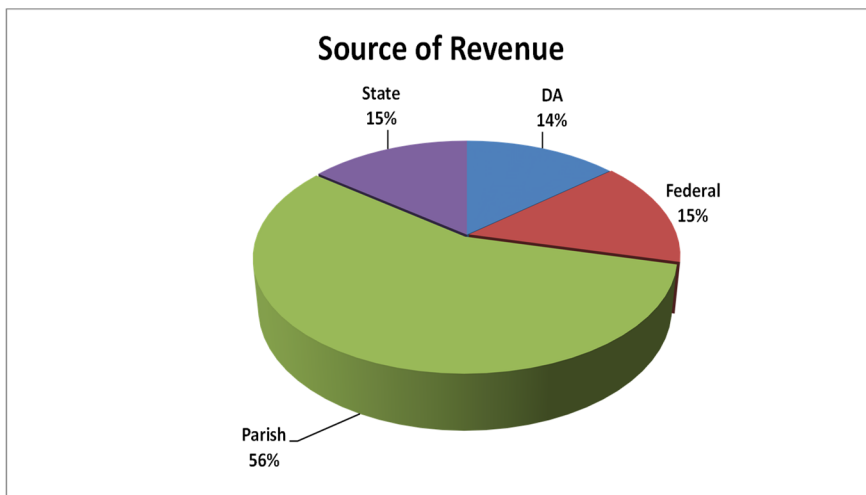
It is extremely difficult to operate an office of this size and scope without some degree of financial flexibility. It is also of the utmost importance that this office be an independent protector of the citizens of Caddo Parish who have been the victims of criminal acts.



The chart to the left reflects the caseload in the District Attorney's Office. Resources are sometimes strained when trying to manage this kind of caseload. However, this office will continue to spend in a wise manner while also representing the citizens of Caddo Parish in the professional manner that they demand and deserve.

**Economic Factors and Next Year's Budget**

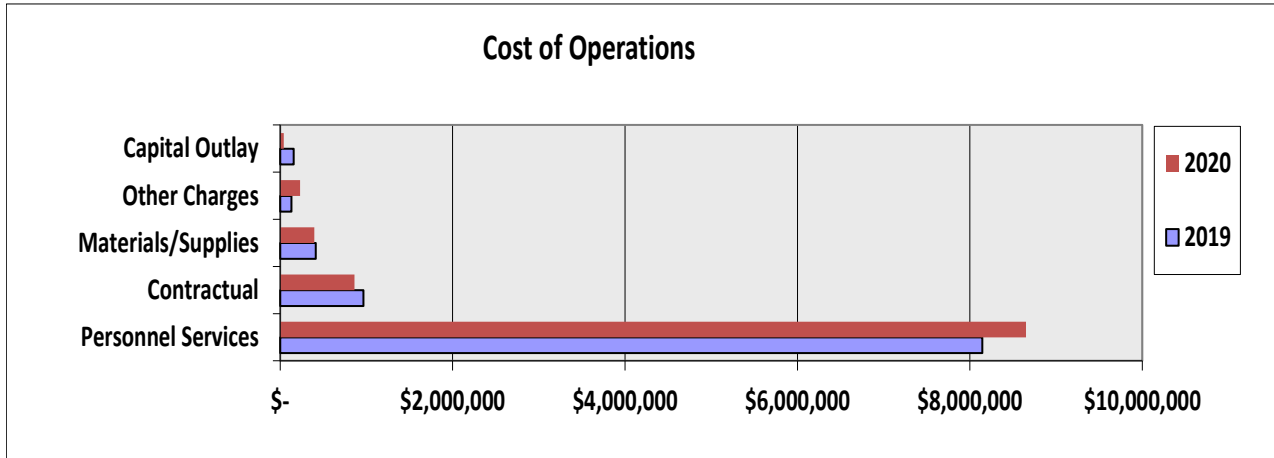
The District Attorney relies on the State of Louisiana (15%) and the Caddo Parish Commission (56%) for approximately 71% of its funding. Any particular year's economic climate can affect the financial picture of this office. What is known is that when both of these sources become stagnant for a period of time it dramatically affects the ability of this office to provide the expected services and the level of professionalism that is required.



This office has maintained a conservative path in spending. In 2020, expenses exceeded revenue by \$29,114 resulting in a fund balance of approximately \$3 million. The cost to operate this office for 2020 was over ten million, including State Assistant District Attorney (ADA) pay. In the type of emergency where this office would have to rely on its reserve funding for normal operations, those funds would carry this office for three months of operations.

As with any company, the cost of business continues to rise. This office has taken steps to minimize those increases; however, some, such as the employer contribution to the retirement systems, are mandated by law.

This office has done a good job of maximizing the funds that are generated through fines and costs and has steadily picked up an increasing share of the annual expenses.



Managing a more complex caseload requires attorneys and support staff that are experienced in handling criminal matters. To avoid (as much as possible) a high employee turnover rate, it is important that this office offer a competitive employment package.

**General Fund Budgetary Highlights**

The District Attorney has prepared and published budgets that cover its governmental activities in the General Fund. Included in this financial report are comparison schedules that illustrate the actual results of these funds compared to the original and revised budgets.

**Capital Assets**

At the end of 2020, the District Attorney had invested \$1,588,981 in capital assets, as follows:

	2020	2019
Furniture, fixtures and equipment	\$ 1,082,516	\$ 1,094,701
Vehicles	506,465	465,134
Total capital assets at cost	1,588,981	1,559,835
Less accumulated depreciation	1,417,978	1,342,357
Capital assets, net	<u>\$ 171,003</u>	<u>\$ 217,478</u>

**Deferred Outflows and Inflows of Resources**

Deferred outflows of resources, although similar to “assets,” is set apart because these items do not meet the technical definition of being an asset of the District Attorney on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. The deferred outflow of resources reported for the District Attorney relates to pensions and other post-employment benefits (OPEB).

Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the District Attorney as of the date of the financial statements. When all the recognition criteria are met, the deferred inflow of resources will become revenue or an increase to net position. Deferred inflows of resources reported represent a net amount attributable to the various components that impact pension and OPEB changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

**Contacting the District Attorney's Financial Management**

This financial report is designed to provide the citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Gary Gaskins, Administrator, 501 Texas Street, Shreveport, LA 71101.

**DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT**  
Basic Financial Statements

## **Government-wide Financial Statements**



**District Attorney of the First Judicial District  
Statement of Net Position**

December 31,	2020
<hr/>	
<b>Assets</b>	
Cash and cash equivalents	\$ 2,753,886
Investments	100,000
Receivables	
Due from Caddo Parish Commission	92,068
Due from State of Louisiana	
Title IV-D reimbursement	197,953
Due from other funds	11,870
Other receivables	79,865
Total receivables	<u>381,756</u>
Other assets	41,562
Capital assets, net of accumulated depreciation	<u>171,003</u>
Total assets	<u>3,448,207</u>
<b>Deferred Outflows of Resources</b>	
Deferred other post-employment benefits	6,327,329
Deferred pensions	<u>2,424,603</u>
Total deferred outflows of resources	<u>8,751,932</u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	92,112
Payable to Caddo Parish Commission	1,772
Due to other funds	50,000
Accrued payroll	<u>188,345</u>
Total current liabilities	<u>332,229</u>
Long-term liabilities	
Portion due within one year	
Accrued compensated absences	202,019
Portion due after one year	
Accrued compensated absences	495,199
Net pension liability	2,442,731
Other post-employment benefit liability	<u>10,572,460</u>
Total long-term liabilities	<u>13,712,409</u>
Total liabilities	<u>14,044,638</u>
<b>Deferred Inflows of Resources</b>	
Deferred other post-employment benefit liability	322,398
Deferred pensions	<u>1,317,356</u>
Total deferred inflows of resources	<u>1,639,754</u>
<b>Net Position</b>	
Invested in capital assets	171,003
Unrestricted (deficit)	<u>(3,655,256)</u>
Total net position (deficit)	<u>\$ (3,484,253)</u>

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

**District Attorney of the First Judicial District  
Statement of Activities**

For the Year Ended December 31, 2020	Expenses	Program Revenues		Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	
<b>Functions/programs</b>				
<b>Governmental activities</b>				
Public safety and judicial prosecution	<u>\$ 11,461,699</u>	<u>\$ 1,092,774</u>	<u>\$ 8,740,659</u>	<u>\$ (1,628,266)</u>
Total governmental activities	<u>\$ 11,461,699</u>	<u>\$ 1,092,774</u>	<u>\$ 8,740,659</u>	<u>(1,628,266)</u>
<b>General revenues</b>				
Interest and investment earnings				13,911
Non-employer pension contributions				342,056
Miscellaneous				307,546
Total general revenues				<u>663,513</u>
Change in net position				(964,753)
Net position (deficit), January 1, 2020				<u>(2,519,500)</u>
Net position (deficit), December 31, 2020				<u>\$ (3,484,253)</u>

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

## **Fund Financial Statements**

**District Attorney of the First Judicial District  
Balance Sheet**

December 31, 2020

	General Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 2,753,886
Investments	100,000
Receivables	
Due from Caddo Parish Commission	92,068
Due from State of Louisiana	
Title IV-D reimbursement	197,953
Due from other funds	11,870
Other receivables	79,865
Other assets	41,562
<b>Total assets</b>	<b>\$ 3,277,204</b>

<b>Liabilities and Fund Balances</b>	
<b>Liabilities</b>	
Accounts payable	\$ 92,112
Payable to Caddo Parish Commission	1,772
Due to other funds	50,000
Accrued payroll	188,345
<b>Total liabilities</b>	<b>332,229</b>
<b>Fund balances</b>	
Unassigned	2,944,975
<b>Total fund balances</b>	<b>2,944,975</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,277,204</b>

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

**District Attorney of the First Judicial District  
Reconciliation of the Balance Sheet to the Statement of Net Position**

December 31, 2020

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Fund balances - total governmental funds		\$	2,944,975
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds			
Governmental capital assets			1,588,981
Less accumulated depreciation			(1,417,978)
			171,003
Deferred outflows of resources reported in the Statement of Net Position			8,751,932
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds			
Compensated absences			(697,218)
Net pension liability			(2,442,731)
OPEB obligation			(10,572,460)
			(13,712,409)
Deferred inflows of resources reported in the Statement of Net Position			(1,639,754)
Net position (deficit) of governmental activities			\$ (3,484,253)

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

**District Attorney of the First Judicial District  
Statement of Revenues, Expenditures, and Changes in Fund Balance**

For the year ended December 31, 2020

	General Fund
Revenue	
Fines, fees and bond forfeitures	\$ 515,307
Court cost fees	124,535
Interest income	13,911
Intergovernmental revenue	
Federal financial assistance	1,512,254
Parish financial assistance	5,746,631
State of Louisiana	1,481,773
Drug asset forfeiture	74,181
Collection fees	378,752
Other	307,546
Total revenue	10,154,890
Expenditures	
General government	
Current operating	
Personnel services	8,621,556
Contractual charges	862,233
Materials and supplies	397,456
Other charges	261,429
Capital outlay	41,330
Total expenditures	10,184,004
Net change in fund balance	(29,114)
Fund balance at beginning of year	2,974,089
Fund balance at end of year	\$ 2,944,975

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

**District Attorney of the First Judicial District  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance to the Statement of Activities**

For the year ended December 31, 2020

Net change in fund balances - total governmental funds		\$ (29,114)
<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 as depreciation expense.</p>		
Capital outlay	41,330	
Depreciation expense	<u>(87,805)</u>	(46,475)
<p>Deferred inflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government wide statements</p>		
Pensions	(834,139)	
OPEB	<u>20,150</u>	(813,989)
<p>Deferred outflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government wide statements</p>		
Pensions	(157,570)	
OPEB	<u>5,532,730</u>	5,375,160
<p>The OPEB liability is not susceptible to accrual and therefore is not reported in the funds. This amount represents the change in the net OPEB liability.</p>		
		(6,017,881)
<p>The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.</p>		
		638,623
Compensated absences increase in current year		<u>(71,077)</u>
Change in net position of governmental activities		<u>\$ (964,753)</u>

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

**District Attorney of the First Judicial District  
Statement of Fiduciary Net Position**

December 31,	2020
	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 579,209
Seized property	186,959
Due from other governmental funds	50,000
	<hr/>
Total assets	816,168
	<hr/>
<b>Liabilities</b>	
Due to other governmental funds	11,870
	<hr/>
<b>Net Position</b>	
Restricted for	
Organizations and other governments	\$ 804,298
	<hr/> <hr/>

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



**District Attorney of the First Judicial District  
Statement of Changes in Fiduciary Net Position**

*For the year ended December 31,*

2020

	<u>Custodial Funds</u>
<b>Additions</b>	
Asset and drug seizures	\$ 439,605
Bond forfeiture	352,433
Pre-trial and victim restitution collections	393,236
<b>Total additions</b>	<b>1,185,274</b>
<b>Deductions</b>	
Asset forfeiture payments to government agencies	373,723
Asset forfeiture payments to individuals	7,632
Bond forfeiture payments to governmental agencies	342,009
Pre-trial and victim restitution payments to governmental agencies	380,997
<b>Total deductions</b>	<b>\$ 1,104,361</b>
Net increase (decrease) in fiduciary net position	80,913
Net position - beginning	723,385
<b>Net position - ending</b>	<b>\$ 804,298</b>

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

## **INTRODUCTION**

The Louisiana Constitution of 1974, Article V, Section 14 created the Judicial Districts of the State, among them the First Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts and sets forth the duties of the office. Louisiana Revised Statute 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The First Judicial District Attorney exists and operates in accordance with the authorities cited.

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 District Attorney of the First Judicial District is a component unit of the Caddo Parish Commission. The First Judicial District Attorney's office is located in Shreveport, Louisiana, in Caddo Parish.

At December 31, 2020, the First Judicial District Attorney's office employed 110 persons. Twenty-two (22) of these employees are attorneys, including the district attorney himself. Fourteen (14) of these employees are investigators, and the other seventy-four (74) are administrative and clerical personnel.

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

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999. Component units are required to initially adopt GASB Statement No. 34 for the same reporting period as the primary government. The District Attorney's primary government, the Caddo Parish Commission, has adopted the provisions of GASB 34.

The government-wide financial statements (GWFS) include the Statement of Net Position and the Statement of Activities. These statements report information on all of the governmental activities of the District Attorney. Fiduciary activities of the District Attorney are not included in these statements.

### ***Reporting Entity***

The basic criterion for determining whether a governmental organization should be included in a primary government's basic financial statements is financial accountability. The financial reporting entity consists of the primary government, the Caddo Parish Commission, organizations for which the primary government is financial accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Because the Caddo Parish Commission has (a) a fiscal responsibility to the District Attorney, and (b) the potential for the District Attorney to provide specific financial benefits to, or impose specific financial burdens on, the Caddo Parish Commission, the District Attorney was determined to be a component unit of the Caddo Parish Commission, the financial reporting entity.

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

The accompanying basic financial statements present information only on the funds maintained by the District Attorney and do not present information on the Caddo Parish Commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

***Fund Accounting***

The District Attorney organizes its accounts on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The District Attorney uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

**Governmental Fund Type**

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of that office. Louisiana Revised Statute 16:16, which became effective August 30, 1986, provides that a court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed. Louisiana Revised Statute 16:16.1, which became effective in 1997, provides that an additional court cost of \$10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed.

As of September 1, 1994, the Louisiana Revised Statute 15:571.11 provided that all judgments of bond forfeiture will be paid to the District Attorney. The District Attorney will distribute these funds, thirty percent (30%) of which the District Attorney will retain, to be used in the general operating account.

As of August 15, 2003, the Louisiana Revised Statute 15:85.1 provided for a \$15.00 fee to be assessed in connection with every criminal bond posted within each parish. Of this \$15.00 fee, the District Attorney receives \$7.00.

As of June 22, 1993, the Louisiana Revised Statute 22:1065.1 provided that there shall be a premium on all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. The District Attorney receives twenty-five percent (25%) of the amounts collected, to be used in the general operating account.

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

As of August 15, 2003, the Louisiana Revised Statute 32:57.2 provided that each person seeking renewal or reissuance of a suspended driver's license pay an additional fee of \$25.00 to the office of the prosecuting authority for purposes of defraying the administrative cost for renewal or reissuance of the suspended driver's license.

The District Attorney also has the following programs, which are included in the General Fund:

*Title IV-D*

Title IV-D 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 program is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

*Hot Checks*

Hot Checks consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures for this program are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney himself.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The only fiduciary funds that the District Attorney has are considered custodial funds. The following are the District Attorney's fiduciary funds:

**Drug and Asset Forfeiture Fund**

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989" was implemented January 1, 1990. The Drug and Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The District Attorney may (1) retain property for official use or transfer the custody to any local, state, or federal agency; (2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon the written approval of the District Attorney after not less than twenty days after seizure, and (3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure, and the balance shall be allocated as follows:

- 60% to law enforcement agency making the seizure,
- 20% to the criminal court fund,
- 20% to District Attorney's general fund

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

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Sex crimes forfeitures are also included in the Drug and Asset Forfeiture fund. According to Louisiana Revised Statute 15539.1, the District Attorney shall authorize a public sale or public auction and any currency, instruments, or securities shall be distributed or disposed. Proceeds pay the costs of the public sale or public auction, court costs, and fees related to the seizure and storage of the property and any remaining proceeds shall be distributed as follows: 60% to the seizing agency or agencies in an equitable manner, 20% to the prosecuting agency, and 20% to the criminal court fund of the parish in which the offender was prosecuted.

Also included in the Drug and Asset Forfeiture fund is noncontraband unclaimed property seized in a criminal investigation. According to Article 228.4, if the property remains unclaimed for more than one year after its seizure and is not needed in any criminal proceeding, the District Attorney can petition any court to dispose of the property in a lawful manner. Funds should be disposed of as follows: 30% to the District Attorney and the remaining 70% to the investigative agency that stored and maintained the property.

**Court Escrow, Bond Forfeiture, and Victim Restitution Funds**

The District Attorney holds other funds in escrow for the court and recipients. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. None of these funds has drug related origins, and, thus, are not a part of the drug and asset forfeiture fund. The District Attorney maintains these funds in escrow until the courts provide orders for their disposition, forfeiture or otherwise directed for victim restitution.

***Measurement Focus, Basis of Accounting and Financial Statement Presentation***

The accompanying basic financial statements of the District Attorney of the First Judicial District (District Attorney) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units.

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Program Revenues** - Program revenues included in the Statement of Activities are derived directly from parties outside the District Attorney's taxpayers or citizenry, as a whole. Program revenues reduce the costs of the function to be financed from the District Attorney's general revenues.

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court costs and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash, as are the collection fees for the prosecution of unemployment insurance and food stamp fraud cases. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

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

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation and other employee benefits are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

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

**Operating transfers between funds** - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These transactions are recorded as they occur. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts. Generally, these transfers are to pay operating costs of the District Attorney borne by one or the other of the District Attorney's funds.

***Budgetary Information***

The District Attorney utilizes the following budgetary practices:

The budgetary process begins with the administrator estimating the revenues expected to be received during the fiscal year. These revenue estimates are then used by the District Attorney and administrator to set budgetary guidelines in preparing appropriations. Proposed budgets are then prepared for publication and eventual adoption.

The proposed budgets for the calendar year 2020 were published on November 14, 2019. The proposed budgets were available for inspection by the public during normal business hours on December 2, 2019, when a public hearing was held. At the conclusion of the public hearing, the proposed budgets were adopted. On December 5, 2019, the District Attorney's Certificate of Compliance and implementation of the budgets were published. The budgets were approved December 12, 2019. The budgets were not amended. Once the budgets are approved, they can only be amended by the District Attorney. The District Attorney's administrator is authorized to make minor changes within line items. All budget appropriations lapse at year-end.

The entire budgetary process is governed by, and conforms to, Louisiana Revised Statute 39:1308.

The budgets are adopted on a modified accrual basis, which is consistent with U.S. generally accepted accounting principles. An annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at fiscal year end.

***Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position***

***Cash and cash equivalents***

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

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

*Investments*

State statutes authorize the District Attorney to invest in U. S. bonds, Treasury notes, and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool Inc. (LAMP), a nonprofit corporation, formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments of the District Attorney are stated at fair value. The balance of cash in LAMP is classified as cash equivalents. A separate financial report for LAMP can be located at the LAMP website, [www.lamppool.com](http://www.lamppool.com).

*Receivables and payables*

Federal and state governmental agencies represent an important source of supplementary funding to finance activities beneficial to the District Attorney. These funds, primarily in the form of grants, are recorded in the General Fund. A grant receivable is recorded when the District Attorney has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are audited annually under the single audit approach as mandated in the Uniform Guidance.

All outstanding balances between funds are reported as due to/from other funds. There is no activity between funds that is representative of lending/borrowing arrangements at the end of the fiscal year. These transactions are accounted for as receipts or disbursements of the General Fund and the Fiduciary Funds (Court Escrow Fund, Bond Forfeiture Fund, and Victim Restitution Fund, as applicable).

*Net Position Classifications*

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

- Invested in capital assets – Consists of capital assets, net of accumulated depreciation and related debt.
- Restricted net position – Consists of components of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – Consists of all other components of net position that do not meet the definition of “restricted” or “invested in capital assets”.

The District Attorney applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.



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

*Capital Assets*

All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney uses \$5,000 and greater as the threshold for capitalizing assets.

Capital assets are recorded in the government-wide financial statements but are not recorded in the fund financial statements. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 7 years.

*Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District Attorney has two items that meet the criterion for this category; deferred outflows related to pensions and deferred outflows related to other post-employment benefits. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District Attorney has two items that meet the criterion for this category; deferred inflows related to pensions and deferred inflows related to other post-employment benefit liability.

*Long-Term Obligations*

In the government-wide financial statements, other long-term obligations are reported as liabilities in the statement of net position. The District Attorney has the following long-term obligations:

*Compensated Absences*

The District Attorney has a formal policy relating to vacation (annual leave) and sick leave. All employees appointed to full-time positions may earn from 12.5 to 25 days of annual leave and from 13 to 24.38 days of sick leave per year, depending on length of service. Vacation leave accrual is not limited for members of the Parochial Retirement System hired prior to January 1, 2007. All other employees will be limited to 520 total hours. Employees are eligible to be paid for unused vacation leave up to the previously specified maximum hours. A lump-sum payment is based on the hourly rate of the employee at the time of separation. For this purpose, the rate of pay for all attorneys shall be calculated as their total pay less the amount paid by the State of Louisiana (regardless of whether the attorney is on a state warrant). State pay for attorneys is specifically excluded from any payment calculations. Sick leave may be accumulated without limit; however, employees will not be paid for any unused sick leave balance upon leaving the employ of the office.

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

*Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System of Louisiana ("PERS") and the District Attorneys' Retirement System ("DARS") and additions to/deductions from the PERS fiduciary net position and the DARS fiduciary net position have been determined on the same basis as they are reported by PERS and DARS. 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.

*Other Post-Employment Benefits (OPEB) Liability*

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The District's proportionate share of OPEB amounts were further allocated to each participating employer based on the contributions paid by each employer. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

*Categories and Classifications of Fund Balance*

Fund balance classifications make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending restraints:

**Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District Attorney did not have any nonspendable fund balances as of December 31, 2020.

**Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District Attorney did not have any restricted resources as of December 31, 2020.

**Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Attorney. These amounts cannot be used for any other purpose unless the District Attorney removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. As of December 31, 2020, the District Attorney did not have any committed resources.

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

Assigned: This classification includes amounts that are constrained by the District Attorney's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the District Attorney or by an official or body to which the District Attorney delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District Attorney did not have any assigned resources as of December 31, 2020, in the General Fund.

Unassigned: This classification includes the residual fund balance for the General Fund and also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. The General Fund, at December 31, 2020, had \$2,944,975 classified as unassigned.

The District Attorney would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related investments, depreciation of property and equipment, pension plans, other post-employment benefit obligations, and compensated absences.

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2021 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

***Recently Issued and Implemented Accounting Pronouncements***

The District Attorney adopted GASB Statement No. 84, *Fiduciary Activities*, during the current fiscal year ended December 31, 2020. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The basic financial statements and note disclosures reflect any required changes.

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

The District Attorney adopted GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, during the current fiscal year ended December 31, 2020. The objective of this statement is to improve the information disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing debt. The District Attorney had no direct borrowings or direct placements. The adoption had no impact on the financial statements. Note disclosures reflect any required changes.

The District Attorney adopted GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61* during the current fiscal year ended December 31, 2020. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. The District Attorney had no majority equity interests. The adoption had no impact on the financial statements. Note disclosure reflect any required changes

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

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

In May 2019, the GASB issued Statement No. 91, Conduit Debt Obligations. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

In May 2020, the GASB issued Statement No. 93, Replacement of Interbank Offered Rates. The objectives of this Statement are to address financial reporting issues that result from the replacement of an Interbank Offered Rate (IBOR) by providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment and clarification of the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; replacing LIBOR as an appropriate benchmark interest rate for the evaluation of the effectiveness of an interest rate swap with a Secured Overnight Financing Rate or the Effective Federal Funds Rate; and providing exceptions to the lease modifications guidance in Statement 87 for lease contracts that are amended solely to replace an IBOR used to determine variable payments. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In June 2020, the GASB issued GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021.

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

In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

The District Attorney is evaluating the requirements of the above statements and the impact on reporting.

**Note 2: CASH AND INVESTMENTS**

***Deposits and Investments***

Cash deposits (including demand deposit accounts and certificates of deposit) at December 31, 2020, had a carrying amount of \$1,511,987 (book balance) in the governmental funds and \$149,674 (book balance) in fiduciary custodial funds and a bank balance of \$1,812,349 with local depositories.

The District Attorney's bank balance of deposits at December 31, 2020, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. All District Attorney's deposits are covered by FDIC insurance or pledged securities.

The District Attorney invests in the Louisiana Asset Management Pool ("LAMP"), a public investment pool for Louisiana governmental units, administered by LAMP, Inc., a non-profit corporation. LAMP investments are restricted to securities issued or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, instrumentalities, as well as repurchase agreements collateralized by those securities. LAMP may also invest in commercial paper of domestic United States Corporations rated A-1 or A-1+ by Standard and Poor's. Balances included in LAMP investments as of December 31, 2020, total \$1,671,432 (\$1,241,898 in the governmental funds and \$429,534 in the fiduciary funds). LAMP paid \$11,715 in interest income, which was reinvested into the investment pools. The balance of cash in LAMP is classified as cash equivalents because the accounts operate as or similar to a money market fund. The investments with LAMP (2-1-7 investment pool) are not categorized by fair value level.

**Note 2: CASH AND INVESTMENTS (Continued)**

The investments with original maturities of three months or more are classified as investments. At December 31, 2020, the District Attorney held one certificate of deposit of \$100,000, with a one hundred eighty-day (180) maturity, maturing in June 2021.

*Fair Value* – GASB Statement No. 72, establishes a hierarchy of inputs to valuation techniques to measure fair value. The District Attorney categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District Attorney has the ability to access.

Level 2 (L2): Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table sets forth by level, within the fair value hierarchy, the District Attorney’s assets at fair value as of December 31, 2020:

	Level	Fair Value	Maturities (in years)		
			Less than 1	1 - 5	More than 5
Investments by fair value level					
Primary government					
Certificates of Deposits	2	\$ 100,000	\$ 100,000	\$ -	\$ -
Total investments measured by fair value level		100,000	100,000	-	-
Total Investments		<u>\$ 100,000</u>			

**Note 2: CASH AND INVESTMENTS (Continued)**

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020.

*Certificates of Deposit* – Certificates of Deposit classified in Level 2 of the fair value hierarchy are valued at amortized cost, which approximates fair value.

**Note 3: CAPITAL ASSETS**

The following is a summary of changes in capital assets during the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Disposals and Retirements	Balance December 31, 2020
Furniture, fixtures and equipment	\$ 1,094,701	\$ -	\$ 12,185	\$ 1,082,516
Vehicles	465,134	41,331	-	506,465
Totals	<u>\$ 1,559,835</u>	<u>\$ 41,331</u>	<u>\$ 12,185</u>	<u>\$ 1,588,981</u>
Accumulated depreciation	<u>\$ 1,342,357</u>	<u>\$ 87,806</u>	<u>\$ 12,185</u>	<u>\$ 1,417,978</u>
Capital assets, net of accumulated depreciation	<u>\$ 217,478</u>			<u>\$ 171,003</u>

**Note 4: LONG-TERM LIABILITIES**

The long-term liabilities of the District Attorney, which are due to governmental activities, consist of liabilities for accrued compensated absences.

Balance, January 1, 2020	\$ 626,141
Additions for earned compensated absences	273,097
Less use of accrued amounts	(202,019)
Balance, December 31, 2020	697,218
Less current portion	(202,019)
Long-term portion	<u>\$ 495,199</u>

**Note 5: ON BEHALF PAYMENTS FOR SALARIES**

The State of Louisiana pays a portion of the salaries and Medicare tax payments of the District Attorney's office. On-behalf payments, for the year ended December 31, 2020, have been recorded in the accompanying financial statements, in accordance with Governmental Accounting Standards Board Statement 24, as intergovernmental revenues and expenditures as follows:

Salaries	\$ 1,348,291
Retirement contributions	53,932
Medicare tax payments	19,550
Total on-behalf payments	<u>\$ 1,421,773</u>



**Note 6: EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds. Those expenditures are summarized as follows: The Criminal Court Fund is controlled and expended jointly between the District Attorney and the First Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the First Judicial Court.

**Note 7: FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The District Attorney participates in two federal programs funded by the United States Department of Health and Human Services Support Enforcement: Title IV-D and Title IV-E. The programs are funded by indirect assistance payments in the form of reimbursements for related expenditures, received from the Louisiana Department of Children and Family Services. For the year ended December 31, 2020, the District Attorney for the First Judicial District expended \$1,044,232 for the Title IV-D program and \$5,924 for the Title IV-E program. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Children and Family Services on a monthly basis.

The District Attorney also received federal funding from the United States Department of Justice, which passed through the Louisiana Commission on Law Enforcement for Crime Victim Assistance. For the year ended December 31, 2020, the District Attorney for the First Judicial District expended \$212,932 for this grant.

The District Attorney also received federal funding from the United States Department of Treasury, which passed through the State of Louisiana Department of Treasury for COVID-19 Corona Virus Relief Fund. For the year ended December 31, 2020, the District Attorney for the First Judicial District expended \$249,166 for this grant.

Grant reimbursements may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.

**Note 8: INTERFUND RECEIVABLES PAYABLES AND TRANSFERS**

The composition of interfund balances as of December 31, 2020, is as follows:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General	\$ 11,870	Pretrial Diversion	\$ 11,870
Asset Forfeiture	\$ 50,000	General Fund	\$ 50,000

**Note 9: RETIREMENT PLANS**

***General Information About the Pension Plans***

Substantially all employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana ("PERS") or the District Attorneys' Retirement System ("DARS"). These systems are cost-sharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

Each plan issues a separate financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing or calling the plan.

Parochial Employees' Retirement System of Louisiana (PERS)  
P.O. Box 14619  
Baton Rouge, LA 70808  
(225) 928-1361

Louisiana District Attorney's Retirement System (DARS)  
1645 Nicholson Drive  
Baton Rouge, LA 70802-8143  
(225) 267-4824

***Description of the plans***

PERS

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), through 2025.

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 elect to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment.

**Note 9: RETIREMENT PLANS (Continued)**

New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

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

DARS

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on April 1, 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 and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

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.

**Benefits Provided**

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

**Note 9: RETIREMENT PLANS (Continued)**

PERS

Any member of Plan A can retire providing they meet one of the following criteria:

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

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

DARS

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

Members who joined DARS after July 1, 1990, of who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit.

The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

**Note 9: RETIREMENT PLANS (Continued)**

**Disability Benefits**

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and 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 of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

DARS

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 three percent (three and, one-half percent 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 fifteen years) or projected continued service to age sixty.

**Survivor Benefits**

PERS

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

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

DARS

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

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

**Note 9: RETIREMENT PLANS (Continued)**

**Deferred Retirement Option Plan (DROP) benefits**

PERS

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement 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 of Plan A who is eligible to retire may elect to participate in DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

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 on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan 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 the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

DARS

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 three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement.

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

**Note 9: RETIREMENT PLANS (Continued)**

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

**Cost of Living Adjustments**

PERS

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for 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.

DARS

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

**Note 9: RETIREMENT PLANS (Continued)**

**Contributions**

PERS

Contributions for all members are established by statute at 9.50% of compensation for Plan A members. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A. The actual contribution rate for the fiscal year ending December 31, 2019, was 11.5% for Plan A.

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 apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the District Attorney were \$358,858 for the year ended December 31, 2020. The actual contribution rate for the fiscal year ending December 31, 2020, was 12.25% for Plan A.

Administrative costs of the System are financed through employer contributions.

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ended June 30, 2020 and 2019, the actual employer contribution rate was 4.0% and 1.25%, respectively. In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2020. Contributions to the pension plan from the District Attorney were \$75,781 for the year ended December 31, 2020.



**Note 9: RETIREMENT PLANS (Continued)**

**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 combined liability of \$2,442,731 its proportionate share of the Net Pension Liabilities (NPL) of PERS and DARS. The amount for each plan was a net pension liability of \$23,167 for PERS and a net pension liability of \$2,419,564 for DARS. The NPL for each system was measured as of December 31, 2019 and June 30, 2020, respectively, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The District Attorney's proportion of the NPL was based on a projection of the District Attorney's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined.

As of the most recent measurement date, the District Attorney's proportionate share for each system was:

	<b>PERS</b>	<b>DARS</b>
DA's proportionate share	0.492133%	3.053955%
Increase (Decrease) from prior year	0.019546%	(0.004278%)

For the year ended December 31, 2020, the District Attorney recognized a total pension expense of \$734,147 with \$102,664 related to PERS and \$631,483 related to DARS. These amounts are made up of the following:

Components of Pension Expense (Benefit)	<b>PERS</b>	<b>DARS</b>
DA's pension expenses per the pension plan	\$ 459,952	\$ 707,483
DA's amortization of its change in proportionate share	(2,280)	131
DA's amortization of actual contributions over its proportionate share of contributions	(355,008)	(76,131)
<b>Total pension expense recognized by DA</b>	<b>\$ 102,664</b>	<b>\$ 631,483</b>

At year-end, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>PERS</u></b>		
Differences between expected and actual experience.	\$ -	\$ 207,394
Net difference between projected and actual earnings on pension plan investments.	-	868,418
Changes in assumptions.	323,555	-
Changes in proportion to NPL.	36,284	8,833
The District Attorney's contributions subsequent to the December 31, 2019 measurement date.	395,180	-
<b>Total PERS</b>	<b>\$ 755,019</b>	<b>\$ 1,084,645</b>

**Note 9: RETIREMENT PLANS (Continued)**

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>DARS</u>		
Differences between expected and actual experience.	\$ 115,257	\$ 230,990
Net difference between projected and actual earnings on pension plan investments.	392,256	-
Changes in assumptions.	1,086,225	-
Differences between the District Attorney's contributions and its proportionate share of contributions.	37,039	1,721
The District Attorney's contributions subsequent to the June 30, 2020, measurement date.	38,807	-
Total DARS	1,669,584	232,711
Total retirement systems	\$ 2,424,603	\$ 1,317,356

Deferred outflows of resources related to pensions resulting from the District Attorney's contributions subsequent to the measurement date totaled \$433,987 (\$395,180 for PERS and \$38,807 for DARS). This amount will be recognized as a reduction of the NPL in the year ending December 31, 2020.

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

Year Ending December 31,	Amount of Amortization	
	PERS	DARS
2021	\$ (149,264)	\$ 306,111
2022	\$ (213,077)	\$ 321,356
2023	\$ 28,506	\$ 381,773
2024	\$ (390,971)	\$ 216,450
2025	\$ -	\$ 172,376

**Note 9: RETIREMENT PLANS (Continued)**

**Actuarial Assumptions**

PERS

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019, are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry age normal cost
Investment rate of return	6.50% (net of investment expense)
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 increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Ret Mortality Table for Healthy Retirees, General Employees, and General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale.
Inflation rate	2.40%

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

**Note 9: RETIREMENT PLANS (Continued)**

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

**DARS**

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

Valuation date	June 30, 2020
Actuarial cost method	Entry age normal cost
Investment rate of return	6.25% net of investment expense, including inflation
Salary increases	5.00% (2.30% Inflation, 2.70% Merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females, each with full generational projection using the MP2019 scale.
Expected remaining service lives	6 years
Cost of Living adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed by the prior actuary 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 DARS's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

**Note 9: RETIREMENT PLANS (Continued)**

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

Best estimates of real rates of return for each major asset class included in DARS's target asset allocation as of June 30, 2020, are summarized in the following table:

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Rates of Return Real</b>	<b>Rates of Return Nominal</b>
Equities	48.27%	5.54%	
Fixed income	24.54%	1.09%	
Alternatives	26.77%	1.87%	
Real Estate	0.42%	0.00%	
Totals	100.00%		6.11%
Inflation			2.39%
Expected real rate of return			8.50%

**Discount Rate**

The discount rates used to measure the total pension liability was 6.50% for PERS and 6.25% for DARS, respectively. 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 each of the system's actuary. Based on those assumptions, each of 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.

**Note 9: RETIREMENT PLANS (Continued)**

**Sensitivity of the Proportionate Share of the NPL to Changes in the Discount Rate**

The following presents the District Attorney’s proportionate share of the Net Pension Liability (Asset) using the discount rate, as well as what the District Attorney’s proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
PERS - DA’s proportionate share of the net pension liability (asset)	\$ 2,503,920	\$ 23,167	\$ (2,055,655)
DARS - DA’s proportionate share of the net pension liability (asset)	\$ 4,419,806	\$ 2,419,564	\$ 743,456

**Support of Non-employer Contributing Entities**

Contributions received by a pension plan from non-employer contributing entities and are not in a special funding situation are recorded as revenue by the respective pension plan. The District Attorney recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2020, the District Attorney recognized revenue as a result of support received from non-employer contributing entities of \$342,056. PERS and DARS received \$39,825 and \$302,231, respectively, for their participation in the District Attorney’s retirement plans.

**Payables to the Pension Plan**

At December 31, 2020, the District Attorney had no payables to the pension plans for the December 2020 employee and employer legally required contributions.

**Note 10: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**General Information about the OPEB Plan**

*Plan Description* – The District Attorney, a component unit of the Caddo Parish Commission (the Commission), provides certain continuing health care and life insurance benefits for its retired employees under the Caddo Parish Commission’s OPEB Plan (the OPEB Plan), a single employer defined benefit OPEB plan. The actuarial valuation carves out the District Attorney’s proportionate share of the liability based on actual number of inactive and active employees and presents these calculations in separate schedules. The OPEB Plan is administered by the Commission, the primary government. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria paragraph 4 of Statement 75.

*Benefits Provided* – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Most employees are covered by the District Attorneys’ Retirement System of Louisiana, whose retirement eligibility provisions are as follows: 30 years of service at any age; age 55 and 23 years of service; age 60 and 18 years of service; or age 62 and 10 years of service. For employees hired on and after July 1, 1990, retirement eligibility provisions are as follows: 30 years of service at any age; age 55 and 24 years of service; or age 60 and 10 years of service. Retirees are required to pay 25% of the premium rate.

*Employees covered by benefit terms* – At January 1, 2020, actuarial valuation date, the following District Attorney employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	19
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	98
	117
	117

**Total OPEB Liability**

The District Attorney’s total OPEB liability of \$10,572,460, 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	2.50%
Salary increases	4.00%, including inflation
Discount rate	2.12%
Healthcare cost trend rates	6.5% for 2020, decreasing 0.25% per year to an ultimate rate of 4.5% for 2028 and later years

**Note 10: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

The discount rate was based the Bond Buyers' 20 Year General Obligation index as of December 31, 2020.

Mortality rates are based on the PubGH-2010 Mortality tables (Employee, Health Retiree and Disabled Retiree) with generational mortality improvement using Scale MP-2020, sex-distinct.

The actuarial assumptions used in the December 31, 2020 measurement 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	\$ 4,554,579
<hr/>	
Changes for the year:	
Service cost	74,998
Interest	122,463
Differences between expected and actual experience	753,989
Changes in assumptions	5,386,645
Benefit payments and net transfers	(320,214)
<hr/>	
Net changes	6,017,881
<hr/>	
Balance at December 31, 2020	\$ 10,572,460
<hr/>	

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the District Attorney, as well as what the District Attorney’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	\$ 12,258,029	\$ 10,572,460	\$ 9,182,269

*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 or 1-percentage-point higher than the current healthcare trend rates:

	1.0% Decrease (5.5% decreasing to 3.5%)	Current Trend (6.5% decreasing to 4.5%)	1.0% Increase (7.5% decreasing to 5.5%)
Total OPEB liability	\$ 8,408,131	\$ 10,572,460	\$ 13,507,663



**Note 10: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**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 \$785,212. At December 31, 2020, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,420,493	\$ 23,831
Changes in assumptions	4,906,836	298,567
<b>Total</b>	<b>\$ 6,327,329</b>	<b>\$ 322,398</b>

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

Years ending December 31:	
2021	\$ 587,751
2022	\$ 587,751
2023	\$ 587,751
2024	\$ 587,751
2025	\$ 587,751
Thereafter	\$ 3,066,176

**Note 11: RELATED PARTY TRANSACTIONS**

The Caddo Parish Commission (the Commission) funds the District Attorney's office in its general fund budget. This funding includes salaries, related fringe benefit costs and other costs of housing, supplies, and administration. The funding is a direct monthly amount from the Commission and is reflected in the accompanying financial statements.

Payments received in the current year from the Commission were as follows: Budget appropriation payments of \$5,700,156; \$46,475 in reimbursements for capital outlay; \$181,034 to provide an Investigator and Victim Assistance Coordinator per contract related to the Commission's Improving Criminal Justice Responses Program and \$113,428 to reimburse the District Attorney for Criminal Court expenses.

At December 31, 2020, there was \$92,068 due from the Caddo Parish Commission for assistance with legal expenses, a contract payment related to the Improving Criminal Justice Response Program, and Criminal Court fund reimbursements.

**Note 11: RELATED PARTY TRANSACTIONS (Continued)**

During 2020, the District Attorney's office reimbursed the Commission \$1,394,219 for various expenses, notably health insurance. At December 31, 2020, the District Attorney carries amounts due to the Caddo Parish Commission (included in the caption Payable to Caddo Parish Commission) of \$1,772 for miscellaneous reimbursements.

**Note 12: RISK MANAGEMENT**

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney is a component unit of the Caddo Parish Commission (the Commission). Employee and retiree health benefits for the District Attorney are provided through the Commission's self-insurance program. The District Attorney pays a monthly premium based on the number of District Attorney's employees participating in the plan and does not retain any risk of loss for employee health claims, but is obligated to pay the premiums established by the Commission to fund the plan. For the year ended December 31, 2020, the District Attorney paid the Commission employee and retiree health premiums of \$1,394,219 (which included both the employee and employer portions) for 98 active and 19 nonactive participants. The District Attorney's portion/cost of the health premiums was \$957,986 and expensed to personnel services.

**Note 13: COMMITMENTS AND CONTINGENCIES**

Litigation - The District Attorney is a defendant in several lawsuits, which are partially covered by insurance. The estimates of the ultimate liability of the District Attorney cannot be determined. Resolution of these cases could involve liability to the District Attorney in excess of insurance limits, if the courts find in favor of the various plaintiffs. The District Attorney evaluates the existing litigation and accrues appropriate amounts in accordance with Financial Accounting Standards Board Statement (FASB) ASC Topic 450 as liabilities become probable and can be estimated. In the opinion of legal counsel, the District Attorney's ultimate exposure is unknown at this time.

Grant Disallowances - The District Attorney participates in two federally assisted grant programs. The programs are subject to various compliance audits. Such audits could lead to requests for reimbursement by the grantor agencies for expenditures disallowed under the terms of the grants. The District Attorney's management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Note 14: UNCERTAINTIES**

In March 2020, the World Health Organization made the assessment that the outbreak of the novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the ongoing operating activities and the future results of the District Attorney. The occurrence and extent of such an impact will depend on future developments, including (i) the and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain as of December 31, 2020.

**REQUIRED SUPPLEMENTARY INFORMATION**

**District Attorney of the First Judicial District  
General 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</u>
Budgetary Fund Balances, beginning	\$ 3,230,950	\$ 3,230,950	\$ 2,974,089	\$ (256,861)
Resources (inflows)				
Fines, fees and bond forfeitures	564,196	564,196	515,307	(48,889)
Court cost fees	175,820	175,820	124,535	(51,285)
Interest income	52,301	52,301	13,911	(38,390)
Intergovernmental revenue				
Federal financial assistance	1,290,957	1,290,957	1,512,254	221,297
Parish financial assistance	6,001,184	6,001,184	5,746,631	(254,553)
State of Louisiana	1,325,000	1,325,000	1,481,773	156,773
Drug asset forfeiture	145,000	145,000	74,181	(70,819)
Collection fees	534,998	534,998	378,752	(156,246)
Other	<u>70,000</u>	<u>70,000</u>	<u>307,546</u>	<u>237,546</u>
Amounts available for appropriations	<u>13,390,406</u>	<u>13,390,406</u>	<u>13,128,979</u>	<u>(261,427)</u>
Charges to appropriations (outflows)				
General government				
Current operating				
Personnel services	8,180,727	8,180,727	8,621,556	(440,829)
Contractual charges	869,195	869,195	862,233	6,962
Materials and supplies	417,458	417,458	397,456	20,002
Other charges	467,706	467,706	261,429	206,277
Capital outlay	<u>-</u>	<u>-</u>	<u>41,330</u>	<u>(41,330)</u>
Total charges to appropriations	<u>9,935,086</u>	<u>9,935,086</u>	<u>10,184,004</u>	<u>(248,918)</u>
Budgetary Fund Balances, ending	<u>\$ 3,455,320</u>	<u>\$ 3,455,320</u>	<u>\$ 2,944,975</u>	<u>\$ (510,345)</u>

**District Attorney of the First Judicial District  
Schedule of Proportionate Share of the Net Pension Liability**

Plan Year Ended	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
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*Parochial Employees' Retirement System (PERS)*

*	2019	0.49213%	\$ 23,167	\$ 3,087,027	1%	99.90%
*	2018	0.47259%	\$ 2,097,511	\$ 2,892,422	73%	88.90%
*	2017	0.46783%	\$ (347,241)	\$ 2,838,831	-12%	101.98%
*	2016	0.44141%	\$ 909,088	\$ 2,595,373	35%	94.2%
*	2015	0.40957%	\$ 1,078,096	\$ 2,354,657	46%	92.2%
*	2014	0.40219%	\$ 109,963	\$ 2,319,767	5%	99.2%
*	2013	0.40736%	\$ 28,948	\$ 2,181,666	1%	99.8%

*Louisiana District Attorneys' Retirement System (DARS)*

**	2020	3.05396%	\$ 2,419,564	\$ 1,904,531	127%	84.9%
**	2019	3.05823%	\$ 983,843	\$ 1,856,960	53%	93.1%
**	2018	2.95518%	\$ 950,953	\$ 1,797,083	53%	92.9%
**	2017	2.76259%	\$ 745,132	\$ 1,678,817	44%	93.6%
**	2016	2.56186%	\$ 490,358	\$ 1,550,283	32%	95.1%
**	2015	2.56158%	\$ 137,980	\$ 1,509,423	9%	98.6%
**	2014	2.72194%	\$ 54,283	\$ 1,534,352	4%	99.5%

\* Amounts presented were determined as of the measurement date (fiscal year ended December 31).

\*\* Amounts presented were determined as of the measurement date (fiscal year ended June 30).

**District Attorney of the First Judicial District  
Schedule of Contributions to the Funds**

Fiscal Year	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll	Contributions as a % of Required Contributions
<i>Parochial Employees' Retirement System of Louisiana (PERS)</i>						
2020	\$ 358,858	\$ 358,858	\$ -	\$ 3,202,930	11.20%	100.00%
2019	\$ 334,107	\$ 334,107	\$ -	\$ 3,087,027	10.82%	100.00%
2018	\$ 332,629	\$ 332,629	\$ -	\$ 2,892,422	11.50%	100.00%
2017	\$ 354,854	\$ 354,854	\$ -	\$ 2,838,831	12.50%	100.00%
2016	\$ 337,398	\$ 337,398	\$ -	\$ 2,595,373	13.00%	100.00%
2015	\$ 341,425	\$ 341,425	\$ -	\$ 2,354,657	14.50%	100.00%
2014	\$ 371,162	\$ 371,162	\$ -	\$ 2,319,767	16.00%	100.00%

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

2020	\$ 75,781	\$ 75,781	\$ -	\$ 1,904,531	3.98%	100.00%
2019	\$ 22,477	\$ 22,477	\$ -	\$ 1,856,960	1.21%	100.00%
2018	\$ 10,819	\$ 10,819	\$ -	\$ 1,789,414	0.60%	100.00%
2017	\$ -	\$ -	\$ -	\$ 1,740,667	0.00%	0.00%
2016	\$ 27,446	\$ 27,446	\$ -	\$ 1,678,817	1.63%	100.00%
2015	\$ 76,521	\$ 76,521	\$ -	\$ 1,468,067	5.21%	100.00%
2014	\$ 132,585	\$ 132,585	\$ -	\$ 1,587,590	8.35%	100.00%

Amounts presented were determined as of the end of the fiscal year (December 31).

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

**Notes to Schedule:**

*Benefit Changes:*

For DARS valuation year ended June 30, 2020, there were no changes of benefit terms.

For PERS valuation year ended December 31, 2019, there were no changes of benefit terms.

*Changes of Assumptions:*

For DARS, the discount rate decreased from 6.50% for June 30, 2019, to 6.25% for June 30, 2020.

For DARS, the inflation rate decreased from 2.40% for June 30, 2019, to 2.30% for June 30, 2020.

**District Attorney of the First Judicial District**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**

<b>For the year ended December 31,</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>The District Attorney's proportionate share of total OPEB liability</b>			
Service cost	\$ 78,539	\$ 72,113	\$ 74,998
Interest	128,993	143,517	122,463
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(28,301)	11,206	753,989
Changes of assumptions	(354,547)	833,055	5,386,645
Benefit payments	(136,652)	(11,457)	(320,214)
<b>Net change in District Attorney's proportionate share of total OPEB liability</b>	<b>(311,968)</b>	<b>1,048,434</b>	<b>6,017,881</b>
<b>District Attorney's proportionate share of total OPEB liability - beginning</b>	<b>3,818,113</b>	<b>3,506,145</b>	<b>4,554,579</b>
<b>District Attorney's proportionate share of total OPEB liability - ending (a)</b>	<b>\$ 3,506,145</b>	<b>\$ 4,554,579</b>	<b>\$ 10,572,460</b>
Covered-employee payroll	\$ 5,266,404	\$ 5,477,060	\$ 5,124,513
District Attorney's proportionate share of the net OPEB liability as a percentage of covered-employee payroll	66.58%	83.16%	206.31%

**Notes to Schedule:**

*Changes in Benefit Changes:* Effective 1/1/2020 for the Caddo Parish Commission, retiree life insurance benefit increased from \$4,000 to \$7,000. This had no impact on the District Attorney liability as life insurance is not offered at retirement.

*Changes of Assumptions* The following are the discount rates used in each period:

2018	4.10%
2019	2.74%
2020	2.12%

Mortality Rates:

2018-2019 RP-2000 Combined Mortality table - No mortality improvement

2020 2020 PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2020.

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



**REPORTS ON INTERNAL CONTROL  
AND COMPLIANCE MATTERS**



Carr, Riggs & Ingram, LLC  
1000 East Preston Avenue  
Suite 200  
Shreveport, LA 71105

Mailing Address:  
P.O. Box 4278  
Shreveport, LA 71134-0278

(318) 222-2222  
(318) 226-7150 (fax)  
CRlcpa.com

**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**

The Honorable James Stewart  
District Attorney of the First Judicial District  
Caddo Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the First Judicial District (District Attorney), a component unit of the Caddo Parish Commission, 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 First Judicial District's basic financial statements, and have issued our report thereon dated June 29, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District Attorney of the First 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 purpose of expressing an opinion on the effectiveness the District Attorney of the First Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the First 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs 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'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's Response to Findings**

District Attorney's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana  
June 29, 2021



**Carr, Riggs & Ingram, LLC**  
1000 East Preston Avenue  
Suite 200  
Shreveport, LA 71105

Mailing Address:  
P.O. Box 4278  
Shreveport, LA 71134-0278

(318) 222-2222  
(318) 226-7150 (fax)  
CRlcpa.com

**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable James Stewart  
District Attorney of the First Judicial District  
Caddo Parish, Louisiana

**Report on Compliance for Each Major Federal Program**

We have audited the District Attorney of the First Judicial District's (District Attorney), a component unit of the Caddo Parish Commission, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District Attorney's major federal programs for the year ended December 31, 2020. The District Attorney's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, contracts, grants and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the District Attorney's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District Attorney's compliance.

## Opinion on Each Major Federal Program

In our opinion, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## Report on Internal Control over Compliance

Management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District Attorney's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS, & INGRAM, LLC

Shreveport, Louisiana

June 29, 2021

**District Attorney of the First Judicial District  
Schedule of Expenditures and Federal Awards  
For the year ended December 31, 2020**

<b>Federal Agency/Pass Through Grantor/Program Title</b>	<b>CFDA Number</b>	<b>Contract/Grant Number</b>	<b>Federal Expenditures</b>	<b>Payments to Subrecipients</b>
<b>Federal Awards</b>				
<b>United States Department of Justice</b>				
Passed through the Louisiana Commission on Law Enforcement				
Crime Victim Assistance	16.575	2018-VA-02/01/03/04-5168	\$ 212,932	\$ -
<b>Total United States Department of Justice</b>			<u>212,932</u>	<u>-</u>
<b>United States Department of Health and Human Services</b>				
Passed through the Louisiana Department of Children and Family Services				
Foster Care Title IV-E	93.658	1000244851	5,924	
Title IV-D, Child Support Enforcement	93.563	1304LA4004	1,044,232	-
<b>Total United States Department of Health and Human Services</b>			<u>1,050,156</u>	<u>-</u>
<b>United States Department of the Treasury</b>				
Passed through State of Louisiana Department of Treasury				
COVID-19 Corona Virus Relief Fund	21.019	COVID-19-CRF-082031	249,166	
<b>Total United States Department of the Treasury</b>			<u>249,166</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,512,254</u>	<u>\$ -</u>

*The accompanying notes are an integral part of this schedule.*

**District Attorney of the First Judicial District  
Notes to Schedule of Expenditures and Federal Awards  
For the year ended December 31, 2020**

**NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal spending of the District Attorney of the First Judicial District (the District Attorney) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the schedule presents only a selected portion of the operations of the District Attorney, it is not intended to and does not represent the financial position of the District Attorney.

**NOTE 2: INDIRECT COST RATE**

The Uniform Guidance allows an organization to elect a 10% de minimums indirect cost rate. For the year ended December 31, 2020, the District Attorney did not elect to use this rate.

**NOTE 3: LOANS AND LOAN GUARANTEES**

The District Attorney did not expend federal awards related to loans or loan guarantees during the year ended December 31, 2020.

**NOTE 4: SUB-RECIPIENTS**

During the year ended December 31, 2020, the District Attorney had no sub-recipients.

**NOTE 5: NONCASH ASSISTANCE AND OTHER**

The District Attorney did not receive any noncash assistance or federally funded insurance during the year ended December 31, 2020.

**NOTE 6: CONTINGENCIES**

Grant monies received and disbursed by the District Attorneys are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the District Attorney does not believe that such disallowance, if any, would have a material effect on the financial position of the District Attorney.

**NOTE 7: FEDERAL PASS-THROUGH FUNDS**

The District Attorney is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

**Section I - Summary of Auditors' Results**

*A. Financial Statements*

- |  |                   |
|--|-------------------|
| 1. Type of Auditors' report issued:                      | <b>Unmodified</b> |
|  |                   |
| 2. Internal control over financial reporting:            |                   |
| • Material weakness(es) identified?                      | <b>Yes</b>        |
| • Significant deficiency(es) identified?                 | <b>None noted</b> |
|  |                   |
| 3. Noncompliance material to financial statements noted? | <b>No</b>         |

*B. Federal Awards*

- |   |                   |
|---|-------------------|
| 1. Internal control over major federal programs:  |                   |
| • Material weakness(es) identified?   | <b>No</b>         |
| • Significant deficiency(es) identified?  | <b>None noted</b> |
|   |                   |
| 2. Type of auditors' report issued on compliance for major programs:  | <b>Unmodified</b> |
|   |                   |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Part 200.516(a)?  | <b>None noted</b> |
|   |                   |
| 4. Identification of major federal programs:  |                   |
| <u>CFDA number</u> <u>Name of federal program or cluster</u>  |                   |
| 93.563              Title IV-D, Child Support Enforcement   |                   |
|   |                   |
| 5. The dollar threshold used to distinguish type A and B programs was \$750,000 for major federal programs. |                   |
|   |                   |
| 6. Auditee qualified as a low-risk auditee for federal purposes?  | <b>No</b>         |



**Section II – Financial Statement Findings**

**A. Current Year Findings and Responses**

2020-001 Preparation of Financial Statements (repeat finding see 2019-001)

*Criteria:* Accounts should be reviewed and reconciled on a routine basis to ensure they are recorded properly.

*Condition:* During our audit, we noted that significant adjustments to the payroll accrual and expense, accounts receivable and fiduciary fund accounts were necessary. Payroll accrual and expense accounts were materially overstated and required material adjusting entries.

*Cause:* Bi-weekly payroll accruals were not reversed when paid, accounts receivable were duplicated, and fiduciary fund accounts did not balance or net to zero. Reviews and/or reconciliations of these accounts were not adequately performed, which lead to the unidentified misstatements.

*Effect:* Financial statements were materially misstated.

*Recommendation:* We recommend that management implement processes to reconcile and review all accounts receivable, payroll liabilities and related expenses and the fiduciary fund accounts.

*Management's Response and Corrective Action Plan:* We agree with the comment and have hired an outside accountant to assist in monitoring these accounts and making needed corrections.

*Anticipated completion date:* June 29, 2021

*Person responsible for corrective actions:*

Gary Gaskins, Administrator

Telephone: 318-226-6960

**B. Prior Year Findings and Responses**

2019-001 Preparation of Financial Statements

*Condition:* During our audit, we noted that significant adjustments to the payroll accrual and expense accounts were necessary. Payroll accrual and expense accounts were materially overstated and required material adjusting entries.

*Status:* See current year finding 2020-001

**Section III – Federal Award Findings and Responses**

**A. Current Year Findings and Responses**

None

**B. Prior Year Findings and Responses**

None

FIRST ASSISTANT  
318-226-6972  
CRIMINAL SECT. ONE  
318-226-6828  
CRIMINAL SECT. TWO  
318-226-6829  
CRIMINAL SECT. THREE  
318-226-6832  
CRIMINAL SECT. FOUR  
318-226-6877  
FAX- 318-226-6878  
BOND/ASSET FORF.  
318-226-5913  
DRUG SECTION  
318-226-6998  
FAX- 318-226-6204



**JAMES E. STEWART, SR.**  
DISTRICT ATTORNEY  
FIRST JUDICIAL DISTRICT  
CADDO PARISH  
5th FLOOR CADDO COURTHOUSE  
501 TEXAS STREET  
SHREVEPORT, LOUISIANA 71101-5400

APPEALS  
318-429-7618  
FAX- 318-629-4300  
VICTIM ASSISTANCE  
318-226-5904  
FAX- 318-841-4020  
PRE-TRIAL DIVERSION  
318-226-6968  
FAX- 318-226-5905  
SCREENING/SEX CRIMES  
318-226-5909  
FAX- 318-226-5906  
[www.caddoda.com](http://www.caddoda.com)

**Corrective Action Plan**  
**For Findings and Management Letter Comments**  
For the Year Ended December 31, 2020

**Finding 2020-001 Preparation of Financial Statements**

*Observation:*

During our audit, we noted that significant adjustments to the accounts receivable, payroll accrual and expense, and fiduciary fund accounts were necessary. Payroll accrual and expense accounts were materially overstated and required material adjusting entries. Routine review and reconciliation of these accounts were not performed, which resulted in misstated balances at year-end.

*Views of responsible officials and corrective actions:*

We agree with the comment and have hired an outside accountant to assist in monitoring these accounts and making needed corrections.

*Anticipated completion date:*

June 29, 2021

**OTHER SUPPLEMENTARY INFORMATION**

**District Attorney of the First Judicial District  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the year ended December 31, 2020**

**Agency Head Name: Honorable James Stewart**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 155,556
Benefits-insurance (life insurance premiums)	\$ 521
Benefits-retirement	\$ 6,222
Car allowance	\$ 808
Vehicle provided by government	\$ 1,822
Cell phone	\$ 516
Dues	\$ 545
Registration fees	\$ 192
Other (including payments made by other parties on behalf of the agency head)	\$ 56,051

**District Attorney of the First Judicial District**  
**Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87**

Identifying Information		
<b>Entity Name</b>	District Attorney of the First Judicial District	
<b>LLA Entity ID #</b>	1318	
<b>Date that reporting Period ended</b>	December 31, 2020	
	<b>First Six</b>	<b>Second Six</b>
	<b>Month Period</b>	<b>Month Period</b>
	<b>Ended</b>	<b>Ended</b>
	<b>6/30/2020</b>	<b>12/31/2020</b>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	735,255	761,553
<b>Add: Collections</b>		
Bond Fees	235,594	116,839
Asset Forfeiture/Sale	99,375	340,230
Pre-Trial Diversion Program Fees	151,105	184,538
Restitution	30,876	7,125
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	8,505	9,225
Interest Earnings on Collected Balances	2,483	334
<b>Subtotal Collections</b>	<b>527,938</b>	<b>658,291</b>
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
<i>Caddo Parish Clerk of Court</i>	1,413	1,060
<i>Caddo Criminal Court Fund</i>	77,703	73,928
<i>Caddo Parish District Public Defender</i>	46,047	20,789
<i>Caddo Parish Sheriff's Office</i>	73,060	58,062
<i>Greenwood Police Department</i>	-	9,705
<i>Louisiana State Police</i>	-	2,410
<i>Louisiana Probation and Parole</i>	2,303	12,228
<i>Shreveport Police Department</i>	46,195	108,788
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	128,233	204,396
Amounts "Self-Disbursed" to Collecting Agency		
<i>Bond Forfeitures</i>	69,071	31,183
<i>Asset Forfeitures</i>	24,055	54,725
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Restitution Payments to Individuals (additional detail is not required)	23,705	14,866
Other Disbursements to Individuals (additional detail is not required)	1,880	10,899
Payments to 3rd Party Collection/Processing Agencies	7,975	-
<b>Subtotal Disbursements/Retainage</b>	<b>501,640</b>	<b>603,039</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>761,553</b>	<b>816,805</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

**District Attorney of the First Judicial District  
Justice System Funding Schedule – Receiving Entity as Required by Act 87**

**Identifying Information**

<b>Entity Name</b>	<b>District Attorney of the First Judicial District</b>
<b>LLA Entity ID #</b>	<b>1318</b>
<b>Date that reporting Period ended</b>	<b>December 31, 2020</b>

	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>
--	---	---

**Cash Basis Presentation**

**Receipts From:** *(Must include one agency name and one collection type -*

<i>Caddo Parish Sheriff's Office, Bond Fees</i>	193,356	132,859
<i>Caddo Parish Sheriff's Office, Criminal Fines- Other</i>	57,580	35,409
<i>Caddo Parish Sheriff's Office, Criminal Court Costs</i>	72,153	39,533
<i>Caddo Parish Commission's Criminal Court Fund, Criminal Court Costs</i>	110	1,170
<i>Caddo Parish Commission's Juvenile Court Fund, Criminal Court Costs</i>	810	-
<i>The City of Shreveport, Criminal Court Costs</i>	2,610	-
<i>The City of Marshall, Criminal Court Costs</i>	905	3,373
<b>Subtotal Receipts</b>	327,523	212,343

<b>Ending Balance of Amounts Assessed but Not Received</b>	-	-
--	---	---