

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

TABLE OF CONTENTS
DECEMBER 31, 2020

	Page
Affidavit	1
Management’s Discussion and Analysis	2
Independent Auditor’s Report	6
Statement of Net Position	9
Statement of Activities	10
Balance Sheet - Governmental Funds	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Statement of Fiduciary Net Position - Custodial Fund	15
Statement of Changes in Fiduciary Net Position - Custodial Fund	16
Notes to the Financial Statements	17
Required Supplementary Information	
Budgetary Comparison Schedule-General Fund	37
Budgetary Comparison Schedule-Title IV-D Fund	38
Schedule of Proportionate Share of the Net Pension Liability	39
Schedule of Pension Contributions	40
Other Supplementary Information	
Schedule of Compensation for Agency Head	42
Justice System Funding Schedule--Collecting/Disbursing Entity	43
Justice System Funding Schedule--Receiving Entity	44

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

TABLE OF CONTENTS (CONTINUED)
DECEMBER 31, 2020

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	45
Schedule of Findings	47

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

FINANCIAL STATEMENTS
DECEMBER 31, 2020

Legislative Auditor
P O Box 94397
Baton Rouge, LA 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, R Christopher Nevils, District Attorney of the Eighth Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Eighth Judicial District, at December 31, 2020 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board



R. Christopher Nevils, District Attorney

Sworn to and subscribed before me, this 4th day of May, 2021



Notary Public Signature



Notary Public Printed Name



Notarial Commission



Expiration Date of Notarial Commission

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

The Management's Discussion and Analysis of the District Attorney of the Eighth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eighth Judicial District's financial activities for the year ended December 31, 2020. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eighth Judicial District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The District Attorney of the Eighth Judicial District's Net Position decreased during 2020 by \$50,453. Also, the District Attorney had cash, cash equivalents and investments of \$91,179 as of December 31, 2020, which represents a decrease of \$186 from prior year end. This decrease in cash appears to be primarily the result of reductions in Operating Revenues by more than the reduction in Expenses.

During the current fiscal year end, Operating Grants and Contributions increased by \$2,454 over prior year while Transfers from the Winn Parish Police Jury increased by \$24,965. The majority of this amount was COVID 19 funding of \$24,244. Fines, Fees and Charges for Services decreased by \$20,489. Expenses decreased in the current year by \$39,436. This decrease was primarily related to the DA's reducing personnel related and operating expenses. Although the highest expenses were primarily Personnel and Related expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

These financial statements consist of three sections: Management's Discussion and Analysis (this section), the Basic Financial Statements (including the notes to the financial statements), and Supplementary Information.

Basic Financial Statements

This annual report consists of a series of financial statements: The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Eighth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the District Attorney's net position and changes in them. You can think of the District Attorney's net position, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net position are one indicator of whether its financial health is improving or deteriorating.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

FINANCIAL ANALYSIS OF THE ENTITY

Summary of the
Statement of Net Position
As of Year End

	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 120,706	\$ 132,484
Capital Assets, Net	28,181	39,124
Deferred Outflows	<u>175,768</u>	<u>187,429</u>
Total Assets and Deferred Outflows	<u>324,655</u>	<u>359,037</u>
Other Liabilities	17,001	12,786
Net Pension Liability	193,348	232,440
Compensated Absences Payable	9,566	10,265
Deferred Inflows	<u>94,691</u>	<u>43,044</u>
Total Liabilities and Deferred Inflows	314,606	298,535
Net Position		
Investment in Capital Assets, Net of Related Debt	28,181	39,124
Restricted	-	-
Unrestricted	<u>(18,132)</u>	<u>21,378</u>
Total Net Position	<u>\$ 10,049</u>	<u>\$ 60,502</u>

Net position of the District Attorney of the Eighth Judicial District's decreased by \$50,453 from the previous fiscal year. The decrease in net position appears to be primarily related to the increase of operating and pension related expenses.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position

	For the Year Ended	
	2020	2019
Governmental Activities:		
Judicial Function		
Program Revenues		
Fines, Fees and Charges for Services	\$ 111,742	\$ 132,231
Operating Grants and Contributions	231,578	229,124
Capital Grants and Contributions	-	-
General Revenues	28,322	29,358
Total Revenues	371,642	390,713
Expenses	(764,398)	(803,834)
Excess/(Deficiency) before Transfers	(392,756)	(413,121)
Transfers from Police Jury	342,303	317,338
Change in Net Position	\$(50,453)	\$(95,783)

The District Attorney of the Eighth Judicial District's total revenues decreased by \$19,071 over the previous year balances. The total cost of all programs and services decreased by \$39,436 from the previous year balances.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the District Attorney of the Eighth Judicial District had \$28,181, net of depreciation, invested in various office equipment and improvements of capital assets. (See table below.) This amount represents a net decrease (including additions and retirements) of \$10,943 from the previous year, which is depreciation expense for the year.

Summary of
Capital Assets at Year End
(Net of Depreciation)

	2020	2019
Buildings and Improvements	\$ 7,637	\$ 9,399
Equipment, Furniture & Fixtures	20,544	29,725
Total	\$ 28,181	\$ 39,124

There were no major additions or retirements included this fiscal year.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

Debt and Other Liabilities

The District Attorney of the Eighth Judicial District had \$10,265 in compensated absences payable outstanding at year end compared to \$9,566 at the previous year end, a decrease of \$699.

There was no new debt noted during year.

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

The Budgetary Comparison Schedules show actual revenues and other financing sources exceeded budgeted revenues and other financing sources by \$937 which appears to be due primarily to miscellaneous income being more than expected. Actual expenditures and other financing uses were \$32,330 less than budgeted amounts primarily due to operating services and travel being less than projected.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Attorney of the Eighth Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (state grants and contributions)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Eighth Judicial District does not expect any significant changes in next year's results as compared to the current year.

CONTACTING THE DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Eighth Judicial District's finances and to show the District Attorney of the Eighth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact R. Christopher Nevils, District Attorney, Post Office Drawer 1374, Winnfield, Louisiana 71483.

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

INDEPENDENT AUDITOR'S REPORT

Honorable R Christopher Nevils
District Attorney
of the Eighth Judicial District
Winnfield, Louisiana 71483

I 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 Eighth Judicial District, a component unit of the Winn Parish Police Jury, 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the

aggregate remaining fund information of the District Attorney of the Eighth Judicial District as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 2 through 5 and Budgetary Comparison Schedules on pages 37 and 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on financial statements that collectively comprise the District Attorney's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer presented on page 42 and the Justice System Funding Schedules for Collecting/Disbursing and for Receiving Entities presented on pages 43 and 44 respectively while listed in the Table of Contents as Supplementary Information are presented for purposes of additional analysis and are not required parts of the basic financial statements but are required by Act 462 of 2015 which amends Act 706 of the Louisiana 2014 Legislative Session and by Act 87 of the Louisiana 2020 Legislative Session. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Compensation, Benefits and Other Payments and the Justice System Funding Schedules for Collecting/Disbursing and for Receiving Entities are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a reported dated May 4, 2021, on my consideration of the District Attorney of the Eighth Judicial District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and

the results of that testing, and not to provide an opinion on the effectiveness of 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 of the Eighth Judicial District's internal control over financial reporting and compliance.

Shanna Jones

Shanna Jones, CPA
Winnfield, Louisiana
May 4, 2021

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2020

Assets:

Current Assets:

Cash Equivalents	\$ 20,942
Investments	70,237
Receivables	23,141
Prepaid Expenses	<u>6,386</u>
Total Current Assets	120,706

Non-Current Assets:

Capital Assets, Net	<u>28,181</u>
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Total Assets	<u>148,887</u>
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Deferred Outflows:

Pension Related:

Louisiana District Attorneys Retirement System	131,461
Parochial Employees' Retirement System	<u>44,307</u>

Total Assets & Deferred Outflows	324,655
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Liabilities:

Current Liabilities:

Accounts Payable	3,994
Accrued Expenses	<u>13,007</u>
Total Current Liabilities	17,001

Non-Current Liabilities:

Compensated Absences	9,566
Net Pension Liability:	
Louisiana District Attorneys Retirement System	191,922
Parochial Employees' Retirement System	1,426

Deferred Inflows:

Pension Related:

Louisiana District Attorneys Retirement System	23,530
Parochial Employees' Retirement System	<u>71,161</u>

Total Liabilities and Deferred Inflows	<u>314,606</u>
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Net Position:

Net Investment in Capital Assets	28,181
Unrestricted	<u>(18,132)</u>

Total Net Position	<u>\$ 10,049</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense)</u>
		<u>Fines, Fees</u>	<u>Operating</u>	<u>Revenue & Changes</u>
		<u>& Charges</u>	<u>Grants &</u>	<u>in Net Position</u>
		<u>for Services</u>	<u>Contributions</u>	<u>Government Activities</u>
Governmental Activities:				
Judicial	\$ 764,398	\$ 111,742	\$ 231,578	\$ (421,078)
General Revenues:				
				23,973
				2,451
				523
				1,375
				<u>342,303</u>
				<u>370,625</u>
				(50,453)
				<u>60,502</u>
				<u>\$ 10,049</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2020

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
Assets:				
Cash and Equivalents	\$ 20,942			\$ 20,942
Investments	70,237			70,237
Receivables	7,637	\$ 15,504		23,141
Prepaid Expenses	6,386			6,386
Due To/(From)	<u>15,504</u>	<u>(15,504)</u>	<u>-</u>	<u>-</u>
Total Assets	<u>120,706</u>	<u>-</u>	<u>-</u>	<u>120,706</u>
Liabilities:				
Accounts Payable	3,994			3,994
Accrued Expenses	<u>13,007</u>	<u>-</u>	<u>-</u>	<u>13,007</u>
Total Liabilities	<u>17,001</u>	<u>-</u>	<u>-</u>	<u>17,001</u>
Fund Balance:				
Nonspendable	6,386			6,386
Unassigned	<u>97,319</u>	<u>-</u>	<u>-</u>	<u>97,319</u>
Total Fund Balances	<u>103,705</u>	<u>-</u>	<u>-</u>	<u>103,705</u>
Total Liabilities & Fund Balances	<u>\$ 120,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,706</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total Fund Balances for the Governmental Funds at December 31, 2020	\$	103,705
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:		
Deferred Outflows—Pension Related		
District Attorneys' Retirement System		131,461
Parochial Employees' Retirement System		44,307
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Depreciable		122,699
Less: Accumulated Depreciation	(94,518)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Net Pension (Liability)/Asset		
District Attorneys' Retirement System	(191,922)
Parochial Employees' Retirement System	(1,426)
Deferred Inflows—Pension Related		
District Attorneys' Retirement System	(23,530)
Parochial Employees' Retirement System	(71,161)
Compensated Absences	(<u>9,566)</u>
Total Net Position of Governmental Activities at December 31, 2020	\$	<u><u>10,049</u></u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>General</u>	<u>Title IV-D</u>	<u>Worthless Checks</u>	<u>Total</u>
Revenues:				
Fines, Fees & Charges for Services	\$ 109,683		\$ 2,059	\$ 111,742
Intergovernmental	30,000	\$ 201,578		231,578
Miscellaneous:				
Interest Earned	523			523
Other	<u>1,375</u>			<u>1,375</u>
Total Revenues	141,581	201,578	2,059	345,218
Expenditures:				
Judicial—Current:				
Personnel & Related	593,693			593,693
Operating Services	101,354			101,354
Travel & Other	7,201			7,201
Capital Outlay	<u>1,266</u>			<u>1,266</u>
Total Expenditures	<u>703,514</u>	<u>-</u>	<u>-</u>	<u>703,514</u>
Excess of Revenues over Expenditures	(561,933)	201,578	2,059	(358,296)
Other Financing Sources/(Uses):				
Transfers from Police Jury	342,303			342,303
Transfers In (Out)	<u>203,637</u>	<u>(201,578)</u>	<u>(2,059)</u>	<u>-</u>
Total Other Financing Sources/(Uses)	545,940	(201,578)	(2,059)	342,303
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing (Uses)	(15,993)	-	-	(15,993)
Fund Balances—Beginning of Year	<u>119,698</u>	<u>-</u>	<u>-</u>	<u>119,698</u>
Fund Balances—End of Year	<u>\$ 103,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,705</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2020

Net Change in Fund Balances—Governmental Funds \$ (15,993)

Amounts reported for Governmental Activities
 in the Statement of Activities are different because:

Governmental Funds report Capital Outlays as expenditures;
 however, in the Statement of Activities the cost of the assets
 is allocated over their estimated useful lives as depreciation
 expense. The cost of Capital Assets recorded in the current
 period is 1,266

Depreciation expense on Capital Assets is reported in the
 Government-wide Financial Statements, but does not require
 the use of current financial resources and is not reported in the
 Fund Financial Statements. Current year depreciation expense is (12,209)

In the Statement of Activities, only the Gain/(Loss) on the Disposal
 of Assets is reported, where as in the Governmental Funds, the
 Proceeds from a Sale increases financial resources thus the Change
 in Net Assets differs from the Change in Fund Balance by the
 portion of the assets disposed of that have not been depreciated. -

Long term liabilities do not require the use of current financial
 resources and therefore are not reported as expenditures in
 the Governmental Funds:

Decrease/(Increase) in Compensated Absences 699

Non-employer Contributions to Cost-sharing Pension Plan:
 District Attorneys' Retirement System 23,973
 Parochial Employees' Retirement System 2,451

Pension Expense/(Benefit):
 District Attorneys' Retirement System (49,124)
 Parochial Employees' Retirement System (1,516)

Net Change in Net Position per Statement of Activities \$ (50,453)

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUND
ASSET FORFEITURE FUND
DECEMBER 31, 2020

Assets:	
Cash	\$ <u> -</u>
Total Assets	<u> -</u>
Liabilities:	
Due to Others	<u> -</u>
Total Liabilities	<u> -</u>
Net Position	<u> -</u>

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

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
CUSTODIAL FUND
ASSET FORFEITURE FUND
DECEMBER 31, 2020

Additions:	
Forfeitures	\$ <u> -</u>
Total Additions	<u> -</u>
Deductions:	
Disbursements	<u> 4,503</u>
Total Deductions	<u> 4,503</u>
Change in Liabilities	<u><u>\$(4,503)</u></u>
Beginning Liabilities	<u> 4,503</u>
Ending Liabilities	<u><u> -</u></u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

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 Eighth Judicial District encompasses the parish of Winn, Louisiana.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Eighth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999. GASB Statement No. 63 changed the title of Net Assets to Net Position along with standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. As required the District Attorney has implemented GASB Statement No. 63.

B. Reporting Entity

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Winn Parish Police Jury. The Police Jury funds maintaining and operating the parish building in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the Police Jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity.

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

C. Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories governmental and fiduciary, as follows:

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose, provided it is expended or transferred in accordance with state and federal laws and according to District Attorney's policy.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Eighth Judicial District consist of the following:

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

Worthless Checks Collection Fee Fund (Worthless Checks) - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney and may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney consists of the following:

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Assets & Liabilities at the fund financial statement level.

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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the Governmental Activities of the Government-Wide Financial Statements are prepared. Therefore, Governmental Fund Financial Statements include reconciliation with brief explanations to better identify the relationship between the Government-wide statements and the statements for governmental funds.

Fund Financial Statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds as defined by GASB Statement No. 54 rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Due To/(From)

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

Other Financing Sources/(Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The District Attorney of the Eighth Judicial District prepares and adopts a budget each year for its general and special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. Assets Liabilities and Equity

Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments that, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

Investments

Investments are limited by LA R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. As of December 31, 2020, no amount was considered to be uncollectible, therefore no provision for uncollectible accounts was deemed necessary.

Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Eighth Judicial District is charged as an expense against operations in the Statement of Activities. Capital Assets Net of Accumulated Depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight-line method over the estimated useful life of the assets, generally 10 to 40 years for buildings improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

Compensated Absences

Full-time employees of the District Attorney of the Eighth Judicial District earn 96 hours of annual compensated leave each year. The maximum amount of this annual leave that may be accumulated and carried over from one year to the next by each employee is 80 hours. Upon termination, an employee is compensated for up to 80 hours of said unused annual leave at the employee's hourly rate of pay at the time of termination.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Equity Classifications

In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.

Restricted Net Position—Net Position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position—All other components of Net Position that do not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. As required the District Attorney implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
2. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
3. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (District Attorney); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
4. Assigned fund balance - amounts that do not meet the criteria to be classified as restricted or committed that a government intends to use for a specific purpose; intent can be expressed by the governing body (District Attorney) or body to which the governing body delegates the authority;

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

5. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The District Attorney establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution. The District Attorney typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

Pension Plan— The District Attorney is a participating employer in two cost-sharing, multiple-employer, public employee retirement systems (PERS) as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plans' fiduciary net positions have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plans. A separate audited report on each of the plans is available on the Louisiana Legislative Auditor's website.

G. Estimates

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

NOTE 2—DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law, the District Attorney of the Eighth Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state-chartered credit unions.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits of \$25,873 as of December 31, 2020 were fully secured by FDIC insurance.

B. Investments

The District Attorney of the Eighth Judicial District maintains investment accounts as authorized by the Louisiana Revised Statutes. At December 31, 2020, investments held by the District Attorney consist of \$70,237 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the District Attorney is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 3—ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2020.

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Fines, Fees & Charges for Services	\$ 5,137		\$ -	\$ 5,137
Intergovernmental Revenues	<u>2,500</u>	<u>\$ 15,504</u>		<u>18,004</u>
Total	<u>\$ 7,637</u>	<u>\$ 15,504</u>	<u>\$ -</u>	<u>\$ 23,141</u>

NOTE 4—CAPITAL ASSETS

A summary of District Attorney of the Eighth Judicial District’s capital assets as of December 31, 2020 is as follows:

<u>Governmental Activities</u>	<u>Balance 01/01/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/19</u>
Capital Assets—Depreciable:				
Buildings & Improvements	\$ 17,622	\$ -	\$ -	\$ 17,622
Less Accumulated Depreciation	<u>(8,223)</u>	<u>(1,762)</u>	<u>-</u>	<u>(9,985)</u>
Subtotal	9,399			7,637
Equipment, Furniture & Fixtures	103,811	1,266	-	105,077
Less Accumulated Depreciation	<u>(74,086)</u>	<u>(10,447)</u>	<u>-</u>	<u>(84,533)</u>
Subtotal	29,725			20,544
Total Capital Assets, Net	<u>\$ 39,124</u>			<u>\$ 28,181</u>

Depreciation expense of \$12,209 for the year ended December 31, 2020 was charged to the Judicial function in the Government-Wide Statement of Activities.

NOTE 5—DUE TO/(FROM) FUNDS

The following is a summary of interfund payables and receivables categorized as Due To/(From) at December 31, 2020.

<u>Fund</u>	<u>Due To</u>	<u>Due From</u>
General	\$ 15,504	
Title IV-D	-	\$ 15,504
Worthless Checks	-	-

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 6—COMPENSATED ABSENCES

At December 31, 2020, employees of the District Attorney of the Eighth Judicial District had accumulated \$9,566 in annual compensated leave benefits.

NOTE 7—PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

A. District Attorneys' Retirement System

Plan Description—The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System.

Members who joined the system before July 1, 1990, and who have elected not to be covered by the subsequent provisions, are eligible to receive a normal retirement benefit if they have ten or more years of creditable service and are at least age sixty-two, or if they have eighteen or more years of service and are at least age sixty, or if they have twenty-three or more years of service and are at least age fifty-five, or if they have thirty 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 sixty if they have at least ten years of creditable service or at age fifty-five with at least eighteen years of creditable service. Members who retire prior to age sixty with less than twenty-three years of service credit receive a retirement benefit reduced 3% for each year of age below sixty. Members who retire prior to age sixty-two who have less than eighteen years of service receive a retirement benefit reduced 3% for each year of age below sixty-two. Retirement benefits may not exceed 100% of final average compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies. Members 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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana, 70802-8143, or by calling (225) 267-4824 or in the web at www.ladars.org/GASB.html or www.la.la.gov.

Funding Policy—Plan members are required by state statute to contribute 8.00% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate which is based on annual covered payroll was 4.0% from January 1, 2020 through December 31, 2020. Contributions to the system include 2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's employer contributions to the System for the years ended December 31, 2020, 2019 and 2018 were \$5,991 \$3,947, and \$902, respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—As of December 31, 2020, the District Attorney reported a liability of \$191,922 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney's proportion of the net pension liability was based on a projection of the District Attorney's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of June 30, 2020, the District Attorney's proportion was .242%, which was a decrease of 0.009% from its proportion measured as of June 30, 2019. For the year ended December 31, 2020, the District Attorney recognized pension expense/(benefit) of (\$49,124) representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Deferred Flows of Resources	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 9,142	\$ 18,322
Changes of assumptions	86,160	-
Net difference between projected and actual earnings on pension plan investments	31,114	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,058	5,208
Employer contributions subsequent to the measurement date	<u>2,987</u>	<u>-</u>
Totals	\$ 131,461	\$ 23,530

The District Attorney reported a total of \$2,987 as deferred outflow of resources related to pension contributions made subsequent to the plan’s measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the District Attorney’s fiscal year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan’s amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2021	\$ 22,370
2022	23,578
2023	28,509
2024	17,137
2025	<u>13,350</u>
Total	<u>\$104,944</u>

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.25% net of investment expense
Projected Salary Increases	5.0 % (2.3% Inflation, 2.7% Merit)
Cost of Living Adjustments	Only those previously granted

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Expected Remaining Service Lives	6 years-2020, 2019, 2018, 2015, 2014; 7 years-2017, 2016
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.

Mortality Rate—The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Pension Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-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 was 8.50% as of June 30, 2020.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

Discount Rate—The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following presents the net pension liability of the participating employers calculated using the discount rate of 6.25%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.25% or one percentage point higher 7.25% than the current rate as of June 30, 2020.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
District Attorneys’ Retirement System Rates	5.25%	6.25%	7.25%
District Attorney’s Share of NPL	\$350,582	\$ 191,922	\$ 58,971

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

B. Parochial Employees' Retirement System

Plan Description—Substantially all employees of the District Attorney of the Eighth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members from the District Attorney's office participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds excluding all but certain elected parish officials are eligible to participate in the system. Under Plan A, active employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. For active employees hired on or after to January 1, 2007 who retire at or after age 67 with at least 7 years creditable service, at or after age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Parochial Employees' Retirement System, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361 or on the web at www.persla.org/GASB or www.lla.gov.

Funding Policy—Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate was 12.25% of annual covered payroll during 2020. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2020, 2019, and 2018 were \$24,149, \$22,087, and \$24,182, respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—As of December 31, 2020, the District Attorney reported a liability of \$1,426 for its proportionate share of the net pension liability/(asset) of the Parochial System. The net pension liability was measured as of December 31, 2019 and the total pension

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Attorney’s proportion of the net pension liability was based on a projection of the District Attorney’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of December 31, 2019, the District Attorney’s proportion was .0303%, which was a decrease in liability of 0.0039% from its proportion measured as of December 31, 2018. For the year ended December 31, 2020, the District Attorney recognized pension expense/(benefit) of (\$1,516) representing its proportionate share of the System’s net expense, including amortization of deferred amounts.

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

Deferred Flows of Resources	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience		\$ 12,765
Changes of assumptions	\$ 19,914	-
Net difference between projected and actual earnings on pension plan investments	-	53,450
Changes in proportion and differences between employer contributions and proportionate share of contributions	244	4,946
Employer contributions subsequent to the measurement date	<u>24,149</u>	<u>-</u>
Totals	\$ 44,307	\$ 71,161

The District Attorney reported a total of \$24,149 as deferred outflow of resources related to pension contributions made subsequent to the plan’s measurement period of December 31, 2019 which will be recognized as a reduction in net pension liability in the District Attorney’s fiscal year ended December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, including remaining plan’s amortization, related to pensions will be recognized in pension expense as follows:

Year	Amount
2020	\$(12,209)
2021	(14,678)
2022	(68)
2023	<u>(24,062)</u>
Total	<u>\$(51,017)</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Actuarial Methods and Assumptions—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
Actuarial Assumptions:	
Investment Rate of Return	6.50% (Net of investment expense and inflation)
Projected Salary Increases	4.75% (2.40% Inflation)
Expected Remaining Service Lives	4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

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 2.0% 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.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	<u>2%</u>	<u>0.11%</u>
Total	<u>100%</u>	5.18%
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.18%</u>

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate—The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate as of December 31, 2019.

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Parochial Retirement System Rates	5.50%	6.50%	7.50%
District Attorney’s Share of NPL	\$ 154,112	\$ 1,426	\$(126,522)

NOTE 8—INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2020, were as follows.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 203,637	
IV-D		\$ 201,578
Worthless Checks		<u>2,059</u>
Total	<u>\$ 203,637</u>	<u>\$ 203,637</u>

NOTE 9—LEASES

The District Attorney of the Eighth Judicial District was not obligated under any noncancelable capital or operating leases agreements as of December 31, 2020.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 10—LITIGATION

The District Attorney of the Eighth Judicial District was not involved in any litigation at December 31, 2020.

NOTE 11—RISK MANAGEMENT

The District Attorney of the Eighth Judicial District 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 maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

NOTE 12—CLAIMS AND JUDGMENTS

The District Attorney of the Eighth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Eighth Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Eighth Judicial District.

NOTE 13— SUBSEQUENT EVENTS

Management has evaluated events through May 4, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

REQUIRED
SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues:				
Fines, Fees & Charges for Services	\$ 111,000	\$ 110,664	\$ 109,683	\$ (981)
Intergovernmental	56,773	30,000	30,000	-
Interest	-	-	523	523
Miscellaneous	-	-	1,375	1,375
Total Revenues	<u>167,773</u>	<u>140,664</u>	<u>141,581</u>	<u>917</u>
Expenditures:				
Current—Judicial				
Personnel & Related	519,266	530,055	593,693	(63,638)
Operating Services	153,621	185,833	101,354	84,479
Travel	10,750	17,424	7,201	10,223
Capital Outlay	<u>26,000</u>	<u>2,532</u>	<u>1,266</u>	<u>1,266</u>
Total Expenditures	<u>709,637</u>	<u>735,844</u>	<u>703,514</u>	<u>32,330</u>
Excess (Deficiency) of Revenues Over Expenditures	(541,864)	(595,180)	(561,933)	33,247
Other Financing Sources/(Uses):				
Transfers—Police Jury	323,318	342,305	342,303	(2)
Other Transfers In	<u>227,600</u>	<u>203,615</u>	<u>203,637</u>	<u>22</u>
Total Other Financing Sources/(Uses)	550,918	545,920	545,940	20
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	9,054	(49,260)	(15,993)	33,267
Fund Balance—Beginning of Year	<u>119,698</u>	<u>119,698</u>	<u>119,698</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ 128,752</u>	<u>\$ 70,438</u>	<u>\$ 103,705</u>	<u>\$ 33,267</u>

See Independent Auditor's Report.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

BUDGETARY COMPARISON SCHEDULE—TITLE IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues:				
Intergovernmental	<u>\$ 220,100</u>	<u>\$ 201,555</u>	<u>\$ 201,578</u>	<u>\$ 23</u>
Total Revenues	<u>220,100</u>	<u>201,555</u>	<u>201,578</u>	<u>23</u>
Expenditures:				
Current—Judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	220,100	201,555	201,578	23
Other Financing Sources/(Uses):				
Other Transfers (Out)	<u>(220,100)</u>	<u>(201,555)</u>	<u>(201,578)</u>	<u>(23)</u>
Total Other Financing Sources/(Uses)	(220,100)	(201,555)	(201,578)	(23)
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	-	-	-	-
Fund Balance—Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2020

District Attorneys' Retirement System:

Actuarial Valuation	Employer Portion of the Net Pension Liability/ (Asset)	Employer Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<u>Date</u>	<u>(Asset)</u>	<u>(Asset)</u>	<u>Payroll</u>	<u>Payroll</u>	<u>Liability</u>
06/30/20	.242%	\$191,922	\$150,283	127.71%	84.86%
06/30/19	.251%	80,626	147,360	54.71%	93.13%
06/30/18	.232%	74,659	144,249	51.76%	92.92%
06/30/17	.274%	74,022	166,769	44.39%	93.57%
06/30/16	.278%	53,283	168,462	31.63%	95.09%
06/30/15	.284%	15,312	166,693	9.19%	98.56%

Parochial Employees' Retirement System:

Actuarial Valuation	Employer Portion of the Net Pension Liability/ (Asset)	Employer Share of the Net Pension Liability/ (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability/ (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<u>Date</u>	<u>(Asset)</u>	<u>(Asset)</u>	<u>Payroll</u>	<u>Payroll</u>	<u>Liability</u>
12/31/19	.0303%	\$ 1,426	\$192,060	7.42%	99.87%
12/31/18	.0342%	151,814	210,273	72.20%	88.86%
12/31/17	(.0333%)	(24,684)	204,696	(12.06%)	101.98%
12/31/16	.0391%	80,428	231,599	34.73%	94.15%
12/31/15	.0397%	104,570	227,773	45.91%	92.23%
12/31/14	.0324%	8,850	187,646	4.72%	99.15%

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

**DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**

**SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2020**

District Attorneys' Retirement System:

Actuarial Valuation <u>Date</u>	Contractually Required <u>Contribution</u>	Contributions in relation to Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered Employee <u>Payroll</u>	Contributions as a Percentage of Covered Employee <u>Payroll</u>
06/30/20	\$ 6,011	\$ 6,011	\$ -	\$ 150,283	4.00%
06/30/19	1,842	1,842	-	147,360	1.25%
06/30/18	-	-	-	144,249	0.00%
06/30/17	-	-	-	166,769	0.00%
06/30/16	5,896	5,896	-	168,462	3.50%
06/30/15	11,669	11,669	-	166,693	7.00%

Parochial Employees' Retirement System:

Actuarial Valuation <u>Date</u>	Contractually Required <u>Contribution</u>	Contributions in relation to Contractually Required <u>Contributions</u>	Contribution Deficiency <u>(Excess)</u>	Employer's Covered Employee <u>Payroll</u>	Contributions as a Percentage of Covered Employee <u>Payroll</u>
12/31/19	\$22,087	\$22,087	\$ -	\$192,060	11.50%
12/31/18	24,182	24,182	-	210,273	11.50%
12/31/17	25,587	25,587	-	204,696	12.50%
12/31/16	30,108	30,108	-	231,599	13.00%
12/31/15	33,027	33,027	-	227,773	14.50%
12/31/14	30,023	30,023	-	187,646	16.00%

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

OTHER
SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2020

In accordance with Act 462 of 2015 which amends Act 706 of the 2014 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Agency Head or Chief Executive Officer is presented.

The Head of Operations is the District Attorney, R. Christopher Nevils. The payments the District Attorney as required to be disclosed per Act 462 for the fiscal year ended December 31, 2020, are as follows.

Through the District Attorney of the Eighth Judicial District:		
Gross Salary	\$	112,783
Retirement Contributions		4,337
Health Insurance		-
Life Insurance		244
Per Diem		1,062
Conferences and Seminars		825
Conference Travel (excludes items under allowance)		1,049
Travel Allowance		4,725
Through the Winn Parish Police Jury:		
Gross Salary		10,000
Retirement Contributions		400
Health Insurance		9,909
Through the State of Louisiana:		
Gross Salary		51,423
Retirement Contributions		2,057

Vouchered expenses purchased for the District Attorney's office and reimbursed were not included unless for direct benefit of District Attorney as noted above and per Act 462.

See Independent Auditor's Report.

District Attorney for the Eighth Judicial District Collecting/Disbursing Entity Schedule As required by Act 87 of 2020 Regular Legislative Session	First Six Month Period Ended	Second Six Month Period Ended
Cash Basis Presentation	6/30/2020	12/31/2020
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 4,803	\$ 0
Add: Collections		
Asset Forfeiture/Sale		
Pre-Trial Diversion Program Fees	27,725	26,473
Restitution	6,690	2,726
Worthless Check Fees-for Vendor, Court Cost, DA	5,703	3,174
Total Collections	<u>40,118</u>	<u>32,373</u>
Less: Disbursements to Governments & Nonprofits:		
Drug Asset Recovery Team-Asset Forfeiture	45	
Criminal Court Fund-Asset Forfeiture	892	
LA State Police-Asset Forfeiture	1,337	
Winn Parish Sheriff-Asset Forfeiture	1,337	
Winn Parish Sheriff-Court Costs WC	150	349
Winn Parish Police Jury-Restitution Payment		371
Winnfield Middle School-Restitution Payment		285
Atlanta Water System-Restitution Payment		25
Tannehill Water System-Restitution Payment		255
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others based on Fixed Amount-WC	1,307	752
Collection Fee for Collecting/Disbursing to Others based on Percentage of Collection-Asset Forfeiture	892	
Amounts Self Disbursed-PTI	27,725	26,473
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Restitution Payments	6,990	1,790
Other Disbursements to Individuals/Businesses-WC	4,246	2,073
Total Disbursements/Retainage	<u>44,921</u>	<u>32,373</u>
Ending Balance of Amounts Collected (i.e. cash on hand)	<u>\$ 0</u>	<u>\$ 0</u>
Other Information:		
Ending Balance of Total Amounts Assessed by not yet Collected (i.e. receivable balance)	\$ 151,938	\$ 146,194
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service) (includes write offs due to long term incarceration or death, close of business vendor, bench warrant status with no known location)	\$ 0	\$ 7,270

See Independent Auditor's Report.

District Attorney for the
 Eighth Judicial District
 Receiving Entity Schedule
 As required by Act 87 of 2020 Regular Legislative Session

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Cash Basis Presentation		
Receipts from:		
Winn Parish Sheriff-Cash Bond		
Bond Commission	\$ 7,867	\$ 5,658
Fine Commission	8,023	7,809
Criminal Court Fund Commission	14	14
Bond Fee	532	539
Court Costs	7,801	4,153
Winn Parish Clerk-Fine Settlements	7,755	6,300
Department of Public Safety-Suspension Fees	300	350
Total Receipts	<u>\$ 32,292</u>	<u>\$ 24,823</u>

See Independent Auditor's Report.

Shanna Jones, CPA

*795 Big Creek Rd
Winnfield, LA 71483
792-8544*

INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Honorable R. Christopher Nevils
District Attorney of the Eighth Judicial District
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the District Attorney of the Eighth Judicial District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2020, and related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated May 4, 2021. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District Attorney's financial statements will not be prevented, or detected and corrected on a timely basis.

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.



Shanna Jones, CPA
Winnfield, Louisiana
May 4, 2021

DISTRICT ATTORNEY
OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

SUMMARY OF AUDIT RESULTS

1. The Auditor's Report expresses an unmodified opinion on the financial statements of the District Attorney of the Eighth Judicial District.
2. There were no material weaknesses noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Eighth Judicial District were disclosed during the audit.

A. FINANCIAL STATEMENTS AUDIT

None

B. PRIOR YEAR FINDINGS

None