

**DISTRICT ATTORNEY OF THE  
TWELFTH JUDICIAL DISTRICT**  
Avoyelles Parish, Louisiana

Financial Report

Year Ended December 31, 2020

## TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	6
Statement of Activities	7
 FUND FINANCIAL STATEMENTS	
Balance Sheet - Governmental Funds	9
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	12
Statement of Fiduciary Net Position	13
Statement of Changes in Fiduciary Net Position	14
Notes to Basic Financial Statements	15-29
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedules:	
General Fund	31
Notes to Budgetary Comparison Schedules	32
Schedule of Employer's Share of Net Pension Liability/Asset	33
Schedule of Employer Contributions	34
Notes to Retirement System Schedules	35
 OTHER FINANCIAL INFORMATION	
Judicial System Funding Schedules - Collecting/Disbursing Entity	
General Fund	37
Asset Forfeiture Fund	38
 INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS	
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>	40-41
Schedule of current and prior year audit findings and management's corrective action plan	42-43

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Charles A. Riddle, III  
District Attorney of the Twelfth Judicial District  
Avoyelles 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 Twelfth Judicial District ("District Attorney") 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*

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 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, 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 conformity with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 9 to the financial statements, in 2020, the District Attorney adopted new accounting guidance, GASB 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 required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

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

#### ***Other 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 Judicial System Funding Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Judicial System Funding Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Judicial 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 25, 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
June 25, 2021

## **BASIC FINANCIAL STATEMENTS**

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Statement of Net Position  
December 31, 2020

ASSETS	
Cash and interest-bearing deposits	\$ 11,146
Receivables -	
Commissions on fines and forfeitures	100,592
Grants	26,623
Capital assets:	
Non-depreciable	76,500
Depreciable, net	421,396
Net pension asset	<u>34,708</u>
Total assets	<u>670,965</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	<u>284,058</u>
LIABILITIES	
Cash overdraft	21,683
Accounts payables	11,928
Accrued liabilities	13,518
Due to other governments	99
Net pension liability	<u>320,433</u>
Total liabilities	<u>367,661</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related	<u>142,892</u>
NET POSITION	
Net investment in capital assets	497,896
Unrestricted	<u>(53,426)</u>
Total net position	<u>\$ 444,470</u>

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



**FUND FINANCIAL STATEMENTS (FFS)**

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2020

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 11,146
Receivables, net	
Commissions on fines and forfeitures	100,592
Grants	<u>26,623</u>
 Total assets	 <u><u>\$ 138,361</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Cash overdraft	\$ 21,683
Accounts payable	11,928
Accrued liabilities	13,518
Due to other governments	<u>99</u>
Total liabilities	<u>47,228</u>
 Fund balance:	
Unassigned	<u>91,133</u>
 Total liabilities and fund balances	 <u><u>\$ 138,361</u></u>

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

Total fund balances for governmental funds		\$ 91,133
Capital assets, net		497,896
Pension:		
Net pension (liability)/asset	\$ (285,725)	
Deferred outflows of resources	284,058	
Deferred inflows of resources	<u>(142,892)</u>	<u>(144,559)</u>
Net position at December 31, 2020		<u>\$ 444,470</u>

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

	General Fund
Revenues:	
Fees, services, and commissions	\$ 728,259
Intergovernmental revenues-	
Federal	398,769
State	31,679
Local	301,491
On-behalf payments	385,000
Other revenues	18,983
Total revenues	1,864,181
Expenditures:	
Current -	
General government - judicial	
Personnel services and related benefits	1,493,116
General insurance	8,373
Association dues	8,125
Conventions and meetings	6,329
Miscellaneous	86,865
Office supplies	28,883
Postage	7,185
Professional services	194,045
Repairs and maintenance	13,066
Utilities	22,479
Capital outlay	9,649
Total expenditures	1,878,115
Net change in fund balances	(13,934)
Fund balance, beginning	105,067
Fund balance, ending	\$ 91,133

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

Total net change in fund balance per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (13,934)
Capital assets:		
Capital outlay	\$ 9,649	
Depreciation expense	<u>(27,592)</u>	(17,943)
Effect of the change in net pension liability, deferred outflows/inflows of resources:		
Increase in pension expense	(81,061)	
Nonemployer pension contribution revenue recognized	<u>46,716</u>	<u>(34,345)</u>
Total change in net position per Statement of Activities		<u>\$ (66,222)</u>

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Statement of Fiduciary Net Position  
Asset Forfeiture Fund  
December 31, 2020

ASSETS	
Cash	<u>\$ 36,980</u>
NET POSITION	
Fiduciary net position - held for others	<u>\$ 36,980</u>

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Statement of Changes in Fiduciary Net Position  
Asset Forfeiture Fund  
December 31, 2020

	<u>Custodial Funds</u>
Additions:	
Asset forfeitures	<u>\$ 38,996</u>
Deductions:	
Deposits settled to -	
State agencies	12,303
Sheriff	4,830
District Attorney	6,295
Judicial expense fund	6,295
City of Marksville	1,017
City of Bunkie	736
Other	<u>318</u>
	<u>31,794</u>
Net change in fiduciary net position	7,202
Net position - beginning, as restated	<u>29,778</u>
Net position - ending	<u>\$ 36,980</u>

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

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

The accompanying financial statements of the District Attorney of the Twelfth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

These financial statements include all funds and activities that are controlled by the District Attorney as an independently elected parish official. Control by or dependence on the District Attorney was determined on the basis of general oversight responsibility. The District Attorney's office receives assistance from the Police Jury for salaries and other operating expenses as required by Louisiana law, and is part of the district court system of the State of Louisiana, Although the District Attorney receives this assistance, the District Attorney, is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As an independently elected official, the District Attorney is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Basis of Presentation

The District Attorney's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the District Attorney and the major fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

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

Fund Financial Statements (FFS)

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

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or the total assets, liabilities, revenues, or expenditures of that individual governmental fund is at least 10 percent of the corresponding total for all governmental funds combined.

The District Attorney reports the following major governmental fund:

General Fund –

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

In addition, the District Attorney reports the following fund:

Fiduciary Fund –

Custodial Fund – The Fiduciary fund consist of Custodial funds of the District Attorney. Custodial funds account for assets held by the District Attorney for various local governments and others. Fiduciary statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

C. Measurement Focus/Basis of Accounting

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

Measurement Focus

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

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District Attorney considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

Allocation of indirect expenses

The District Attorney reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the District Attorney's citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

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

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Receivables

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

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair acquisition costs at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing capital assets.

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

Buildings and improvements	39 years
Furniture and equipment	5-10 years

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

Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Vacation must be taken in the year accrued and cannot be carried over. Sick leave is accumulated by employees at a rate of one day per calendar month of employment and may not exceed twenty days. Although sick leave is available for employees when needed, it does not vest nor is it payable at termination of employment. At December 31, 2020, the District Attorney has no accumulated leave benefits required to be reported.

Deferred Outflows or Resources and Deferred Inflows of Resources

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

Equity Classifications

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

1. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
2. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
3. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

In the fund statements, governmental equity is classified as fund balances. Fund balances of the governmental funds are classified as follows:

1. Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.
4. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney’s adopted policy, only the District Attorney may assign amounts for specified purposes.
5. Unassigned – all other spendable amounts.

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

E. Use of Estimates

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

F. Pensions

The net pension asset/liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, (described in more detail in Note 4), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

are recognized as revenues in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be covered or will not be able to recover the collateral securities that are in the possession of an outside party. The District Attorney does not have a policy for custodial credit risk; however, under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2020 were fully insured and not exposed to custodial credit risk.

(3) Capital Assets

Capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 76,500	\$ -	\$ -	\$ 76,500
Capital assets being depreciated:				
Building and improvements	869,831	-	-	869,831
Furniture and equipment	<u>143,600</u>	<u>9,649</u>	<u>8,923</u>	<u>144,326</u>
Total capital assets, being depreciated	<u>1,013,431</u>	<u>9,649</u>	<u>8,923</u>	<u>1,014,157</u>
Less accumulated depreciation -				
Buildings and improvements	440,878	22,378	-	463,256
Furniture and equipment	<u>133,214</u>	<u>5,214</u>	<u>8,923</u>	<u>129,505</u>
Total accumulated depreciation	<u>574,092</u>	<u>27,592</u>	<u>8,923</u>	<u>592,761</u>
Total capital assets, being depreciated, net	<u>439,339</u>	<u>(17,943)</u>	<u>-</u>	<u>421,396</u>
Capital assets, net	<u>\$ 515,839</u>	<u>\$ (17,943)</u>	<u>\$ -</u>	<u>\$ 497,896</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

Depreciation expense of \$27,592 was charged to the judiciary function.

(4) Employee Retirement Systems

The District Attorney participates in two cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all District Attorney employees participate in one of the following retirement systems:

**Plan Descriptions:**

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Government participates in Plan B.

District Attorneys' Retirement System (DARS) provides retirement, disability, and survivor benefits to district attorneys, assistant district attorneys, and employees of the Louisiana District Attorneys' Association and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:1632-1633.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned.

A brief summary of eligibility and benefits of the plans are provided in the following table:

	PERS	DARS
Final average salary	Final average compensation	Final average compensation
Years of service required and/or age eligible for benefits	30 years at age 55 10 years age 60 <sup>1</sup> 7 years age 65 <sup>1</sup>	30 years at any age 23 years age 55 <sup>2</sup> 18 years age 60 10 years age 62 <sup>2</sup>
Benefit percent per years of service	2.00%	3.0% - 3.5% <sup>2</sup>

<sup>1</sup> Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

<sup>2</sup> Employees hired after July 1, 1990 3.5% per year; 30 years any age; 24 years age 55; 10 years age 60

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

**Contributions**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2020 for the defined benefit pension plans in which the District Attorney is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Non-employer Contributing Entities</u>	<u>Amount of District Attorney Contributions</u>
PERS	3.00%	7.50%	\$ 6,690	\$ 41,003
DARS	8.00%	4.00%	\$ 40,026	\$ 10,241

**Net Pension Liability**

The District Attorney's net pension liability at December 31, 2020 is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the District Attorney is a participating employer. The District Attorney's net pension liability for each plan was measured as of the plan's measurement date (December 31, 2019 for PERS and June 30, 2020 for DARS) 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 proportionate share of the net pension liability for each of the plans in which it participates was based on the District Attorney's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the District Attorney's proportion for each plan and the change in proportion from the prior measurement date were as follows:

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability(Asset)</u>	<u>Proportionate Share (%) of Net Pension Liability(Asset)</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
PERS	\$ (34,708)	0.479753%	-0.008408
DARS	<u>320,433</u>	0.404448%	-0.061559
Total	<u>\$ 285,725</u>		

Since the measurement date of the net pension liability was December 31, 2019 for PERS and June 30, 2020 for DARS, the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

Attorney's net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

PERS - <http://www.persla.org/>  
DARS - <http://ladars.org/>

**Actuarial Assumptions**

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the primary government is a participating employer:

	PERS	DARS
Date of experience study on which significant assumptions are based	1/1/2013-12/31/2017	7/1/2009-6/30/2014
Expected remaining service lives	4	6
Inflation Rate	2.40%	2.30%
Projected salary increases	4.25%	5.00%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5)

- (1) 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.
- (2) Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale.
- (3) 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.
- (4) RP-2000 Disabled Lives Mortality Table for disabled annuitants (set back 5 years for males and 3 years for females) for disabled annuitants.
- (5) RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale AA were selected for employees, annuitants, and beneficiaries mortality.

**Cost of Living Adjustments**

The pension plans in which the District Attorney participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings.

Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (PERS and DARS) to grant a COLA is effective in calendar years that the legislature fails to grant a

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

**Discount Rate**

The discount rates used to measure the District Attorney’s total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	PERS	DARS
Discount rate	6.50%	6.25%
Change in discount rate from prior valuation	0.00%	0.25%
Plan cash flow assumptions	(1)	(1)
Rates incorporated in the Discount Rate:		
Long-term Rate of Return	7.18%	8.50%
Periods applied	All	All
Municipal Bond Rate	N/A	N/A

**\*Plan Cash Flow Assumptions:**

- 1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the District Attorney’s total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits.

For DARS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses 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 and an adjustment for the effect of rebalancing/diversification.

For PERS, the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

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 and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized for each plan in the following table:

Asset Class	PERS		DARS	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	35.0%	1.05%	24.5%	5.54%
Equities	52.0%	3.41%	48.3%	1.09%
Alternative Investments	11.0%	0.61%	26.8%	1.87%
Real Assets	2.0%	0.11%	0.4%	0.00%
Total	<u>100%</u>		<u>100%</u>	

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:**

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense, over a number of years. For the year ended December 31, 2020, the District Attorney recognized \$132,299 in pension expense related to all defined benefit plans in which it participates.

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,291	\$ 45,394
Changes of assumptions	164,330	-
Net difference between projected and actual earnings on pension plan investments	51,948	72,475
Change in proportion and differences between employer contributions and proportionate share of contributions	5,102	25,023
Employer contributions subsequent to the measurement date	<u>46,387</u>	<u>-</u>
Total	<u>\$ 284,058</u>	<u>\$ 142,892</u>

Deferred outflows of resources of \$46,387 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ending December 31, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended December 31	Net Amount Recognized in Pension Expense
2021	\$ 15,464
2022	16,444
2023	49,174
2024	(6,687)
2025	<u>20,384</u>
	<u>\$ 94,779</u>

**Sensitivity of the District Attorney’s Proportional Share of the Net Pension Liabilities to Changes in the Discount Rate:**

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

Plan	Current Discount Rate	Net Pension Liability(Asset)		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.50%	\$ 186,454	\$ (34,708)	\$ (219,560)
DARS	6.25%	<u>585,333</u>	<u>320,433</u>	<u>98,459</u>
Total		<u>\$ 771,787</u>	<u>\$ 285,725</u>	<u>\$ (121,101)</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

(5) Risk Management

The District Attorney is exposed to risks of loss in the areas of health care, general liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year nor have insurance settlements have exceeded insurance coverage the past three years.

(6) On-Behalf Payments for Fringe Benefits and Salaries

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

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

General Fund:	
State of Louisiana	<u>\$ 385,000</u>

(7) Compensation, Benefits and Other Payments to District Attorney

A detail of compensation, benefits and other payments paid to District Attorney Charles A. Riddle III were as follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 96,171
Benefits - insurance	7,662
Benefits - pension	3,847
Registration fees	2,155
Per diem	140
Conference travel	1,118
Reimbursements	<u>90</u>
Total	<u>\$ 111,183</u>

(8) Litigation

At December 31, 2020, there is no litigation pending against the District Attorney.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Basic Financial Statements

(9) New Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. This statement requires recognition of certain leased assets and liabilities for leases that previously were classified as operating leases. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after June 15, 2021.

As of January 1, 2020 the District Attorney adopted GASB Statement No. 84, Fiduciary Activities. This Statement establishes new criteria for identifying fiduciary activities which, when met, require that the activities be reported in a fiduciary fund in the basic financial statements. A statement of fiduciary net position and a statement of changes in fiduciary net position are required to be presented for these activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds (formerly agency funds). With the adoption of GASB Statement No. 84, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented as part of the basic financial statements. These statements consist of the District Attorney's custodial funds (formerly agency funds).

The changes have the following effect on the accounts listed below at December 31, 2019:

<u>Accounts affected</u>	<u>As Originally Presented</u>	<u>After Adoption of GASB 84</u>
Due to others	\$ 29,778	\$ -
Net position - held for others	\$ -	\$ 29,778

**REQUIRED  
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Fees, services, and commissions	\$ 856,650	\$ 862,105	\$ 728,259	(133,846)
Intergovernmental revenue-				
Federal	354,500	353,500	398,769	45,269
State	37,945	116,912	31,679	(85,233)
Local	217,670	217,670	301,491	83,821
On-behalf payments	385,000	385,000	385,000	-
Other revenues	<u>2,100</u>	<u>1,800</u>	<u>18,983</u>	<u>17,183</u>
Total revenues	<u>1,853,865</u>	<u>1,936,987</u>	<u>1,864,181</u>	<u>(72,806)</u>
<b>Expenditures:</b>				
Current -				
General government - judicial				
Personnel services and related benefits	1,458,210	1,492,966	1,493,116	(150)
General insurance	12,000	12,000	8,373	3,627
Association dues	22,105	24,000	8,125	15,875
Conventions and meetings	20,000	5,000	6,329	(1,329)
Miscellaneous	71,200	98,043	86,865	11,178
Office supplies	30,315	40,037	28,883	11,154
Postage	9,000	7,500	7,185	315
Professional services	169,900	210,800	194,045	16,755
Repairs and maintenance	23,000	5,500	13,066	(7,566)
Utilities	30,000	27,000	22,479	4,521
Capital outlay	<u>-</u>	<u>-</u>	<u>9,649</u>	<u>(9,649)</u>
Total expenditures	<u>1,845,730</u>	<u>1,922,846</u>	<u>1,878,115</u>	<u>44,731</u>
Net change in fund balance	8,135	14,141	(13,934)	(28,075)
Fund balance, beginning	<u>105,067</u>	<u>105,067</u>	<u>105,067</u>	<u>-</u>
Fund balance, ending	<u>\$ 113,202</u>	<u>\$ 119,208</u>	<u>\$ 91,133</u>	<u>\$ (28,075)</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Budgetary Comparison Schedule

(1) Budget and Budgetary Accounting

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

- a. The accountant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer'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(Asset)
<b>Parochial Employees Retirement System - Plan B *</b>					
2015	0.575067%	\$ 1,597	\$ 494,970	0.3%	99.89%
2016	0.544404%	\$ 96,929	\$ 523,255	18.5%	93.48%
2017	0.517458%	\$ 67,222	\$ 515,490	13.0%	95.50%
2018	0.504906%	\$ (63,527)	\$ 510,781	12.4%	104.02%
2019	0.488161%	\$ 131,884	\$ 505,104	26.1%	91.93%
2020	0.479753%	\$ (34,708)	\$ 533,009	6.5%	98.23%
<b>District Attorney's Retirement System **</b>					
2015	0.558014%	\$ 30,058	\$ 327,423	9.2%	98.56%
2016	0.617896%	\$ 118,270	\$ 374,105	31.6%	95.09%
2017	0.595941%	\$ 160,738	\$ 362,153	44.4%	93.57%
2018	0.446366%	\$ 143,637	\$ 277,528	51.8%	92.92%
2019	0.466007%	\$ 149,916	\$ 274,021	54.7%	93.13%
2020	0.404448%	\$ 320,433	\$ 134,591	238.1%	84.86%

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

\*\* The amounts presented have a measurement date of June 30.

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

Year Ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Employee Payroll
<b>Parochial Employees Retirement System - Plan B</b>					
2015	\$ 47,093	\$ 47,093	\$ -	\$ 523,255	9.00%
2016	\$ 41,239	\$ 41,239	\$ -	\$ 515,490	8.00%
2017	\$ 40,863	\$ 40,863	\$ -	\$ 510,781	8.00%
2018	\$ 38,633	\$ 38,633	\$ -	\$ 505,104	7.65%
2019	\$ 39,976	\$ 39,976	\$ -	\$ 533,009	7.50%
2020	\$ 41,003	\$ 41,003	\$ -	\$ 546,704	7.50%
<b>District Attorney's Retirement System</b>					
2015	\$ 18,059	\$ 18,059	\$ -	\$ 348,903	5.18%
2016	\$ 6,736	\$ 6,736	\$ -	\$ 383,462	1.76%
2017	\$ -	\$ -	\$ -	\$ 315,783	0.00%
2018	\$ 1,661	\$ 1,661	\$ -	\$ 265,771	0.62%
2019	\$ 6,943	\$ 6,943	\$ -	\$ 270,635	2.57%
2020	\$ 10,241	\$ 10,241	\$ -	\$ 256,031	4.00%

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

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Notes to Retirement System Schedules

(1) Retirement Systems

Changes of benefit terms –

There were no changes of benefit terms.

Changes of assumptions –

Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
<b>*Parochial Employees Retirement System - Plan B:</b>					
2015	7.25%	7.25%	3.00%	4	5.75%
2016	7.00%	7.00%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2018	6.75%	6.75%	2.50%	4	5.25%
2019	6.50%	6.50%	2.40%	4	4.25%
2020	6.50%	6.50%	2.40%	4	4.25%
<b>**District Attorneys' Retirement System:</b>					
2015	7.00%	7.00%	2.50%	6	3.00%
2016	7.00%	7.00%	2.50%	7	3.00%
2017	6.75%	6.75%	2.50%	7	3.00%
2018	6.50%	6.50%	2.40%	6	3.10%
2019	6.50%	6.50%	2.40%	6	3.10%
2020	6.25%	6.25%	2.40%	6	5.00%

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

\*\* The amounts presented have a measurement date of June 30.

**OTHER  
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by ACT 87 of the 2020 Regular Legislative Session  
General Fund  
Cash Basis Presentation  
Year Ended December 31, 2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
<b>Beginning balance of amounts collected</b>	<u>\$ 35,323</u>	<u>\$ 595</u>
<b>Add: Collections</b>		
Bond Fees	15,790	14,059
Pre-Trial Diversion Program Fees	292,763	225,909
Criminal Court Costs/Fees	45,530	33,407
Criminal Fines - Other	41,345	48,423
Restitution - Worthless Checks	<u>1,413</u>	<u>7,187</u>
<b>Total collections</b>	<u>396,841</u>	<u>328,985</u>
<b>Less: Disbursements to Governments and Nonprofits</b>		
Louisiana State Police - LACE	27,391	23,600
Avoyelles Parish Sheriff - LACE	100	-
APCSF - LACE	17,643	5,930
Avoyelles Indigent Defender's Board - Criminal Court Costs/Fees	1,800	2,150
Avoyelles Parish Sheriff - Criminal Court Costs/ Fees	2,460	1,240
APCSF - Criminal Court Costs/Fees	4,165	-
Marksville City Court - Criminal Court Costs/ Fees	-	403
Louisiana Dept. of Wildlife and Fisheries - Criminal Court Costs/Fees	-	21
12th Judicial District Court - Criminal Court Costs/Fees	7,228	9,610
<b>Less: Amounts retained by collecting agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	1,982	5,333
Bond Fees	15,790	14,059
Criminal Court Costs/Fees	45,530	33,407
Criminal Fees - Other	41,345	48,423
Pre-Trial Diversion Program Fees	231,976	145,866
<b>Less: Disbursements to individuals/3rd party collection or processing agencies</b>		
Restitution to individuals	34,159	38,829
<b>Total disbursements</b>	<u>431,569</u>	<u>328,871</u>
Total ending balance of amounts collected but not disbursed/retained	<u>\$ 595</u>	<u>\$ 709</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
<b>Beginning balance of amounts collected</b>	<u>\$ 29,778</u>	<u>\$ 40,283</u>
<b>Add: Collections</b>		
Asset forfeitures	<u>13,456</u>	<u>25,539</u>
<b>Less: Disbursements to Governments and Nonprofits</b>		
12th Judicial Criminal Court - Asset forfeitures	584	5,711
12th Judicial District Attorney - Asset forfeitures	584	5,711
Avoyelles Parish Sheriff - Asset forfeitures	-	4,830
Louisiana State Police - Asset forfeitures	-	12,302
City of Marksville - Asset forfeitures	1,017	-
City of Bunkie - Asset forfeitures	736	-
DART - Asset forfeitures	<u>30</u>	<u>288</u>
<b>Total disbursements</b>	<u>2,951</u>	<u>28,842</u>
Total ending balance of amounts collected but not disbursed/retained	<u>\$ 40,283</u>	<u>\$ 36,980</u>

**INTERNAL CONTROL, COMPLIANCE**

**AND**

**OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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

The Honorable Charles A. Riddle, III,  
District Attorney of the Twelfth Judicial District  
Avoyelles Parish, Louisiana

We have audited, 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, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twelfth Judicial District (District Attorney), 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 and have issued our report thereon dated June 25, 2021.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we 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 our 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, we 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the accompanying schedule of current and prior year audit findings and management's corrective action plan, as item 2020-001, which we consider to be a significant deficiency.

## **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 grants agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **District Attorney of the Twelfth Judicial District's Response to Findings**

The District Attorney's response to the findings identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The 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 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 compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Alexandria, Louisiana  
June 25, 2021

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

2020-001 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2014

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The District Attorney of the Twelfth Judicial District's internal control over financial reporting includes those policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statement, including the ability of its management and staff to detect potential misstatements that may exist in the financial statements and related disclosures.

CAUSE: The cause of the condition is the result from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced controls over financial reporting and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties. Additionally, we carefully review the financial statement, related notes and all proposed journal entries. All questions are adequately answered by our Auditors to allow us to appropriately supervise these functions. We feel that we have taken appropriate steps to reduce the financial statement risk cause by this finding.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT  
Avoyelles Parish, Louisiana

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

B. Compliance

None reported.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2019-001 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: The District Attorney of the Twelfth Judicial District does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2020-001.