

**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT**
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Financial Report

Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Donald Landry
District Attorney of the Fifteenth Judicial District
Parishes of Acadia, Lafayette, and Vermilion, 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 Fifteenth 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 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 budgetary comparison information and the schedules of employer's share of net pension liability and employer contributions on pages 34 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted 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 other supplementary information on pages 42 through 50 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The comparative statements on pages 42 through 44 and justice system funding schedules on pages 48 through 50 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 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, these comparative statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The prior year comparative information on the comparative statements has been derived from the District Attorney's 2019 financial statements, which were subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements from which they have been derived.

The various schedules on pages 45 through 47 included in other supplementary information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 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 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 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

Lafayette, Louisiana
June 4, 2021

BASIC FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Net Position
December 31, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 2,571,209
Receivables	238,818
Capital assets, net	<u>64,867</u>
Total assets	<u>2,874,894</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflow of resources - pension	<u>2,296,528</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	287,492
Due to others	<u>1,078</u>
Total current liabilities	288,570
Noncurrent liabilities:	
Net pension liability	<u>2,239,775</u>
Total liabilities	<u>2,528,345</u>
DEFERRED INFLOW OF RESOURCES	
Deferred inflow of resources - pension	<u>1,105,826</u>
NET POSITION	
Net investment in capital assets	64,867
Restricted for child support programs	85,138
Unrestricted	<u>1,387,246</u>
Total net position	<u>\$ 1,537,251</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Activities
For the Year Ended December 31, 2020

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government -				
Judicial	<u>\$ 8,206,381</u>	<u>\$ 1,788,295</u>	<u>\$ 5,431,389</u>	<u>\$ (986,697)</u>
General revenues:				
				12,860
				303,695
				10,737
				<u>327,292</u>
				(659,405)
				<u>2,196,656</u>
				<u>\$ 1,537,251</u>

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Special Revenue Funds

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

Title IV-D Fund

To account for incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs comparable 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.

Pre-Trial Diversion

To account for enrollment fees collected from participants in the Pre-Trial Diversion Program, authorized by Act 1170 of 1995. Additionally, this fund is used to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Balance Sheet
Governmental Funds
December 31, 2020

	General	Title IV-D	Pre-Trial Diversion	Total
ASSETS				
Cash and interest-bearing deposits	\$ 2,150,220	\$ 146,214	\$ 274,775	\$ 2,571,209
Receivables:				
Commissions on fines and forfeitures	197,802	-	-	197,802
Fees	-	-	11,804	11,804
Grants	-	28,213	-	28,213
Due from other funds	260,709	-	-	260,709
Due from others	272	-	-	272
Interest	727	-	-	727
Total assets	<u>\$ 2,609,730</u>	<u>\$ 174,427</u>	<u>\$ 286,579</u>	<u>\$ 3,070,736</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 13,470	\$ -	\$ -	\$ 13,470
Accrued liabilities	162,745	87,159	24,118	274,022
Due to other funds	100	2,130	258,479	260,709
Due to others	1,078	-	-	1,078
Total liabilities	<u>177,393</u>	<u>89,289</u>	<u>282,597</u>	<u>549,279</u>
Fund balances:				
Restricted for child support programs	-	85,138	-	85,138
Committed for judicial operations	-	-	3,982	3,982
Unassigned	2,432,337	-	-	2,432,337
Total fund balances	<u>2,432,337</u>	<u>85,138</u>	<u>3,982</u>	<u>2,521,457</u>
Total liabilities and fund balances	<u>\$ 2,609,730</u>	<u>\$ 174,427</u>	<u>\$ 286,579</u>	<u>\$ 3,070,736</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

Total fund balances for governmental funds at December 31, 2020	\$ 2,521,457
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Total net position reported for governmental activities in the Statement of
Net Position is different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the funds. Those assets consist of:

Vehicles, net of \$43,746 accumulated depreciation	\$ 53,373	
Equipment, net of \$80,049 accumulated depreciation	9,780	
Furniture and fixtures, net of \$14,318 accumulated depreciation	<u>1,714</u>	64,867

Deferred outflows of expenditures are not a use of current resources
and, therefore, are not reported in the governmental funds.

Deferred outflows of resources- pension	2,296,528
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Long-term liabilities are not due and payable in the current period and,
therefore, are not reported in the governmental funds.

Long-term liabilities at December 31, 2020 consist of:

Net pension liability	(2,239,775)
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The deferred inflows of contributions for the employees' retirement
systems are not available resources and, therefore, are not reported
in the governmental funds.

<u>(1,105,826)</u>

Total net position of governmental activities at December 31, 2020	<u>\$ 1,537,251</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	General	Title IV-D	Pre-Trial Diversion	Total
Revenues:				
Fees, services, and commissions	\$ 1,161,038	\$ -	\$ 627,258	\$ 1,788,296
Intergovernmental revenue-				
Federal and state grants	124,500	632,758	-	757,258
Local appropriations	3,612,957	-	-	3,612,957
On-behalf payments	1,061,174	-	-	1,061,174
Interest income	10,781	806	1,273	12,860
Other revenues	10,359	378	-	10,737
Total revenues	<u>5,980,809</u>	<u>633,942</u>	<u>628,531</u>	<u>7,243,282</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	5,384,285	606,125	660,475	6,650,885
Operating services	313,701	74,095	342,611	730,407
Material and supplies	91,262	8,291	33,315	132,868
Travel	7,905	2,905	-	10,810
Capital outlay	63,482	-	-	63,482
Total expenditures	<u>5,860,635</u>	<u>691,416</u>	<u>1,036,401</u>	<u>7,588,452</u>
Excess (deficiency) of revenues over expenditures	<u>120,174</u>	<u>(57,474)</u>	<u>(407,870)</u>	<u>(345,170)</u>
Other financing sources (uses):				
Transfers in	-	-	410,000	410,000
Transfer out	<u>(410,000)</u>	<u>-</u>	<u>-</u>	<u>(410,000)</u>
Total financing sources (uses)	<u>(410,000)</u>	<u>-</u>	<u>410,000</u>	<u>-</u>
Changes in fund balances	(289,826)	(57,474)	2,130	(345,170)
Fund balances, beginning	<u>2,722,163</u>	<u>142,612</u>	<u>1,852</u>	<u>2,866,627</u>
Fund balances, ending	<u>\$2,432,337</u>	<u>\$ 85,138</u>	<u>\$ 3,982</u>	<u>\$2,521,457</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

Total net changes in fund balances for the year ended December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (345,170)
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The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay costs which are considered as expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 63,482	
Depreciation expense	<u>(20,915)</u>	42,567

Because some revenues are not considered measureable at year-end, they are not considered "available" revenues in the governmental funds.

Non-employer pension plan contributions	303,695
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Pension expense	<u>(660,497)</u>
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Total changes in net position for the year ended December 31, 2020 per Statement of Activities	<u>\$ (659,405)</u>
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The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combining Statement of Fiduciary Assets and Liabilities
Custodial Funds
December 31, 2020

	<u>Asset Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Worthless Checks</u>	<u>Total</u>
ASSETS				
Cash and interest-bearing deposits	<u>\$ 938,938</u>	<u>\$ 93,258</u>	<u>\$ 10,585</u>	<u>\$ 1,042,781</u>
LIABILITIES				
Due to others	-	-	10,585	10,585
Due to governmental agencies	<u>-</u>	<u>11,567</u>	<u>-</u>	<u>11,567</u>
Total liabilities	<u>-</u>	<u>11,567</u>	<u>10,585</u>	<u>22,152</u>
NET POSITION				
Restricted for individuals and other governments	<u>\$ 938,938</u>	<u>\$ 81,691</u>	<u>\$ -</u>	<u>\$ 1,020,629</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2020

	<u>Asset Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Worthless Checks</u>	<u>Total</u>
ADDITIONS				
Forfeitures received	\$ 685,279	\$ 151,605	\$ -	\$ 836,884
Restitution and worthless check collections	<u>-</u>	<u>-</u>	<u>538,776</u>	<u>538,776</u>
Total additions	<u>685,279</u>	<u>151,605</u>	<u>538,776</u>	<u>1,375,660</u>
DEDUCTIONS				
Forfeitures disbursed	441,774	375,005	-	816,779
Restitution and worthless checks disbursed	<u>-</u>	<u>-</u>	<u>538,776</u>	<u>538,776</u>
Total deductions	<u>441,774</u>	<u>375,005</u>	<u>538,776</u>	<u>1,355,555</u>
Net increase (decrease) in fiduciary net position	243,505	(223,400)	-	20,105
Net position - beginning	<u>695,433</u>	<u>305,091</u>	<u>-</u>	<u>1,000,524</u>
Net position - ending	<u>\$ 938,938</u>	<u>\$ 81,691</u>	<u>\$ -</u>	<u>\$ 1,020,629</u>

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the 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 Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, 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 Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

The financial statements of the District Attorney have been prepared in accordance 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 described below.

A. Financial Reporting Entity

These financial statements only include funds, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. The District Attorney's offices are located in the parish courthouse, the upkeep and maintenance of the courthouse is paid by the parish government and in addition, the parish government also pays certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Government as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Government-Wide Financial Statements (GWFS)

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

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 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 to be 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 funds:

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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion Program authorized by Act 1170 of 1995. Additionally, the District Attorney uses this fund to account for the Local Agency Compensated Enforcement (L.A.C.E.) program.

Title IV-D Fund

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

In addition, the District Attorney reports the following funds:

Fiduciary (Custodial) Funds -

Asset Forfeiture Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law.

Bond Forfeiture Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L).

Worthless Checks Fund

The Worthless Checks Fund consists of monies collected in accordance with Louisiana Revised Statute 16:15.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

The District Attorney's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District Attorney, these funds are not incorporated into the government-wide 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. This fund uses fund balance 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 FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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

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 of Resources, Liabilities, Deferred Inflows of Resources 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, incentive payments, and commissions from fines and interest.

Interfund Receivables and Payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Short-term cash borrowings between funds are considered temporary in nature. These amounts are reported as "due from/to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

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 market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Equipment	3-5 years
Furniture and fixtures	7 years
Vehicles	3 years
Courthouse renovations	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.

Vacation and Sick Leave

At December 31, 2020, the District Attorney has no accumulated leave benefits required to be reported.

Deferred Outflows of Resources and Deferred Inflows of Resources

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

Equity Classifications

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

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.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

3. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

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

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

F. Use of Estimates

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

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

At December 31, 2020, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$3,613,990 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$ 918,795	\$ 1,042,781	\$ 1,961,576
Certificates of deposit	1,652,414	-	1,652,414
Total	<u>\$ 2,571,209</u>	<u>\$ 1,042,781</u>	<u>\$ 3,613,990</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the 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 by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2020, bank balances in the amount of \$3,950,043 were as follows:

Bank balances	<u>\$ 3,950,043</u>
Federal deposit insurance	2,095,766
Pledged securities	1,854,277
Total	<u>\$ 3,950,043</u>

Deposits in the amount of \$1,854,277 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name. The District Attorney does not have a policy for custodial credit risk.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Receivables

Receivables in the amount of \$238,818 at December 31, 2020 consisted of the following:

	General Fund	Special Revenue Funds	Total
Other governments	\$ 198,074	\$ -	\$ 198,074
State of Louisiana	-	28,213	28,213
Program participants	-	11,804	11,804
Interest	727	-	727
Total	<u>\$ 198,801</u>	<u>\$ 40,017</u>	<u>\$ 238,818</u>

(4) Capital Assets

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

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Governmental activities:				
Capital assets being depreciated -				
Equipment	\$ 89,829	\$ -	\$ -	\$ 89,829
Furniture and fixtures	16,032	-	-	16,032
Vehicles	33,637	63,482	-	97,119
Courthouse renovations	13,055	-	-	13,055
Total capital assets	<u>152,553</u>	<u>63,482</u>	<u>-</u>	<u>216,035</u>
Less accumulated depreciation				
Equipment	70,141	9,908	-	80,049
Furniture and fixtures	13,420	898	-	14,318
Vehicles	33,637	10,109	-	43,746
Courthouse renovations	13,055	-	-	13,055
Total accumulated depreciation	<u>130,253</u>	<u>20,915</u>	<u>-</u>	<u>151,168</u>
Governmental activities, capital assets, net	<u>\$ 22,300</u>	<u>\$ 42,567</u>	<u>\$ -</u>	<u>\$ 64,867</u>

Depreciation expense for the year ended December 31, 2020 of \$20,915 was charged to the judiciary function.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) 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 A.

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:

	<u>PERS</u>	<u>DARS</u>
Final average salary	Final average compensation	Highest 36 months or 60 months ²
Years of service required	30 years of any age	30 years of any age
and/or age eligible for benefits	25 years age 55 ¹ 10 years age 60 ¹ 7 years age 65 ¹	24 years age 55 ³ 10 years age 60 ³
Benefit percent per years of service	3.00%	3.0% - 3.5% ³

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

² Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

³ Joined plan after July 1, 1990

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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. In addition, PERS and DARS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. 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 primary government is a participating employer were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	9.50%	12.25%	\$ 25,796	\$ 273,681
DARS	8.00%	4.00%	277,899	32,241

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:

Plan	Proportionate Share of Net Pension Liability	Proportionate Share (%) of Net Pension Liability	Increase/(Decrease) from Prior Measurement Date
PERS	\$ 15,006	0.318772%	-0.059922%
DARS	2,224,769	2.808686%	-0.019196%

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was December 31, 2019 (June 30, 2020 for DARS), the net pension liability is based upon fiduciary net position for the plan as of those dates. Detailed information about the pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District Attorney's net pension liability is available in the separately issued financial report 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 the defined pension plan in which the District Attorney is a participating employer:

	<u>PERS</u>	<u>DARS</u>
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	2.4%	2.4%
Projected salary increases	4.75%	5.0%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(2), (3)	(1), (4)

(1) RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females.

(2) Pub-2010 Public Retirement Plans Mortality Table for Health and General Retirees.

(3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees.

(4) RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables set back 1 year for females.

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net positions was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for DARS was 6.25%, a decrease of 0.25% from the prior valuation. The discount rate used to measure the total pension liability for PERS was 6.5%, the same rate as the prior valuation.

Long-term Rate of Return

For DARS the long-term expected rate of return 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 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/geometric 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
Cash	-	-	0.42%	0.00%
Fixed Income	35%	1.05%	24.54%	1.09%
Equities	52%	341.00%	48.27%	5.54%
Alternative Investments	11%	61.00%	26.77%	1.87%
Real Estate	2%	0.11%	0.00%	-
Total	100%		100%	

* Arithmetic real rates of return

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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 \$996,285 in pension expense related to its participation in PERS and DARS.

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

	PERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 562,505
Changes of assumptions	209,578	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	80,134	66,260
Net differences between projected and actual earnings on plan investments	-	134,336
Contributions subsequent to the measurement date	273,681	-
Total	<u>\$ 563,393</u>	<u>\$ 763,101</u>

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 105,979	\$ 212,394
Changes of assumptions	998,775	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	235,464	130,331
Net differences between projected and actual earnings on plan investments	360,676	-
Contributions subsequent to the measurement date	32,241	-
Total	<u>\$ 1,733,135</u>	<u>\$ 342,725</u>

Deferred outflows of resources of \$305,922 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Year Ended December 31	PERS	DARS
2021	\$ (86,899)	\$ 299,356
2022	(125,629)	313,374
2023	(7,612)	367,848
2024	(253,249)	219,728
2025	-	157,863
Thereafter	-	-
Total	<u>\$ (473,389)</u>	<u>\$ 1,358,169</u>

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Government's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Government'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		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.50%	\$ 1,621,878	\$ 15,006	\$(1,331,521)
DARS	6.25%	3,630,516	2,224,769	610,689
Total		<u>\$ 5,252,394</u>	<u>\$ 2,239,775</u>	<u>\$ (720,832)</u>

At December 31, 2020, the District Attorney had contractually required contributions payable of \$49,215 to PERS and \$20,727 to DARS.

(6) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the Acadia Parish Police Jury, the Lafayette City-Parish Consolidated Government, or the Vermilion Parish Police Jury.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) Risk Management

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty 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 settlements exceeded coverage for the past three years.

(8) Interfund Transactions

A. Receivables and Payables

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major governmental funds:		
General Fund	\$ 260,709	\$ 100
Title IV-D	-	2,130
Pre-Trial Diversion	-	258,479
Total	<u>\$ 260,709</u>	<u>\$ 260,709</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. They are expected to be paid within the next fiscal year.

B. Transfers

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

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ -	\$ 410,000
Pre-Trial Diversion	410,000	-
	<u>\$410,000</u>	<u>\$ 410,000</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) Pending Litigation

The District Attorney is not involved in any material matters of pending or threatened litigation as of December 31, 2020.

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

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

Supplemental salary payments are made by the state 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. On-behalf payments in the amount of \$1,061,174 were recorded as revenue and expenditures in the 2020 financial statements.

(11) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Keith Stutes, District Attorney, for the year ended December 31, 2020 follows:

Salary	\$ 144,229	
Benefits - insurance	14,915	
Benefits - retirement	11,929	
Professional dues	<u>720</u>	
		\$ 171,793
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)		<u>50,000</u>
Total		<u>\$ 221,793</u>

(12) Uncertainties Arising During and After Financial Statement Date

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and may continue to impact the District Attorney's ongoing operations. The extent and severity of the potential impact on future operations is unknown at this time.

**REQUIRED
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees, services, and commissions	\$ 1,319,333	\$ 1,045,084	\$ 1,161,038	\$ 115,954
Intergovernmental revenues -				
Federal grants	90,000	90,000	124,500	34,500
Local appropriations	3,666,769	3,640,513	3,612,957	(27,556)
On-behalf payments	996,178	1,002,000	1,061,174	59,174
Interest income	22,000	11,766	10,781	(985)
Other revenues	-	442,190	10,359	(431,831)
Total revenues	<u>6,094,280</u>	<u>6,231,553</u>	<u>5,980,809</u>	<u>(250,744)</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	5,396,480	5,521,550	5,384,285	137,265
Operating services	306,243	308,101	313,701	(5,600)
Material and supplies	146,085	81,450	91,262	(9,812)
Travel	57,019	6,232	7,905	(1,673)
Appropriations	3,750	-	-	-
Capital outlay	-	-	63,482	(63,482)
Total expenditures	<u>5,909,577</u>	<u>5,917,333</u>	<u>5,860,635</u>	<u>56,698</u>
Excess of revenues over expenditures	184,703	314,220	120,174	(194,046)
Other financing uses:				
Transfers out	<u>(360,000)</u>	<u>(378,000)</u>	<u>(410,000)</u>	<u>(32,000)</u>
Change in fund balance	(175,297)	(63,780)	(289,826)	(226,046)
Fund balance, beginning	<u>2,722,163</u>	<u>2,722,163</u>	<u>2,722,163</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,546,866</u>	<u>\$ 2,658,383</u>	<u>\$ 2,432,337</u>	<u>\$ (226,046)</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues -				
Federal grants	\$ 462,820	\$ 420,879	\$ 417,620	\$ (3,259)
State grants	238,422	216,816	215,138	(1,678)
Interest income	2,944	781	806	25
Other revenues	-	-	378	378
Total revenues	<u>704,186</u>	<u>638,476</u>	<u>633,942</u>	<u>(4,912)</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	545,034	606,469	606,125	344
Operating services	77,669	74,266	74,095	171
Materials and supplies	7,637	8,320	8,291	29
Travel	<u>6,274</u>	<u>3,274</u>	<u>2,905</u>	<u>369</u>
Total expenditures	<u>636,614</u>	<u>692,329</u>	<u>691,416</u>	<u>913</u>
Change in fund balance	67,572	(53,853)	(57,474)	(3,621)
Fund balance, beginning	<u>142,612</u>	<u>142,612</u>	<u>142,612</u>	<u>-</u>
Fund balance, ending	<u>\$ 210,184</u>	<u>\$ 88,759</u>	<u>\$ 85,138</u>	<u>\$ (3,621)</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Pre-Trial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues-				
Fees, services, and commissions	\$ 971,674	\$ 644,733	\$ 627,258	\$ (17,475)
Interest income	<u>1,043</u>	<u>2,222</u>	<u>1,273</u>	<u>(949)</u>
Total revenues	<u>972,717</u>	<u>646,955</u>	<u>628,531</u>	<u>(18,424)</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	660,385	660,829	660,475	354
Operating services	545,606	334,735	342,611	(7,876)
Material and supplies	121,285	29,652	33,315	(3,663)
Travel	<u>7,795</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,335,071</u>	<u>1,025,216</u>	<u>1,036,401</u>	<u>(11,185)</u>
Deficiency of revenues over expenditures	(362,354)	(378,261)	(407,870)	(29,609)
Other financing sources:				
Transfers in	<u>360,000</u>	<u>378,000</u>	<u>410,000</u>	<u>32,000</u>
Change in fund balance	(2,354)	(261)	2,130	2,391
Fund balance, beginning	<u>4,057</u>	<u>1,852</u>	<u>1,852</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,703</u>	<u>\$ 1,591</u>	<u>\$ 3,982</u>	<u>\$ 2,391</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

Plan	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
PERS	2016	0.129133%	\$ 339,915	\$ 739,214	45.98%	92.23%
	2017	0.035191%	72,476	833,823	8.69%	94.15%
	2018	0.091851%	(68,176)	565,360	-12.06%	101.98%
	2019	0.378694%	1,680,780	1,961,312	85.70%	88.86%
	2020	0.318772%	15,006	2,234,129	0.67%	99.89%
DARS	2017	1.808187%	487,708	1,064,573	45.81%	93.57%
	2018	1.961441%	631,176	1,376,230	45.86%	92.92%
	2019	2.827882%	909,738	1,547,457	58.79%	93.13%
	2020	2.808086%	2,224,769	1,552,684	143.29%	84.86%

* The amounts presented have a measurement date of December 31, 2019 for PERS and June 30, 2020 for DARS.

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

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

Plan	Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
PERS	2016	\$ 108,395	\$ 108,395	\$ -	\$ 833,823	13.00%
	2017	70,670	70,670	-	565,360	12.50%
	2018	245,164	245,164	-	1,961,312	12.50%
	2019	251,101	251,101	-	2,183,487	11.50%
	2020	273,861	273,861	-	2,234,129	12.26%
DARS	2017	-	-	-	1,064,573	-
	2018	-	-	-	1,376,230	-
	2019	32,382	32,382	-	1,079,400	3.00%
	2020	32,241	32,241	-	1,552,684	2.08%

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

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Required Supplementary Information

(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.

(2) Pension Plans

A. Parochial Employees' Retirement System of Louisiana

- 1) Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.
- 2) Changes of Assumptions – There were no changes of assumptions for the year ended December 31, 2020.

B. District Attorneys' Retirement System

- 1) Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.
- 2) Changes of Assumptions – The discount rate used to measure the total pension liability for the District Attorneys' Retirement System was 6.25% for the year ended December 31, 2020, a decrease of 0.25% from the prior year.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Required Supplementary Information (Continued)

(3) Excess of Expenditures Over Appropriations

For the year ended December 31, 2020, the following funds had actual expenditures over appropriations, at the functional level, as follows:

<u>Fund and Function</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund:			
Operating services	\$ 308,101	\$ 313,701	\$ (5,600)
Materials and supplies	81,450	91,262	(9,812)
Travel	6,232	7,905	(1,673)
Capital outlay	-	63,482	(63,482)
Pre-Trial Diversion:			
Operating services	334,735	342,611	(7,876)
Materials and supplies	29,652	33,315	(3,663)

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Net Position
December 31, 2020
With Comparative Totals as of December 31, 2019

	Governmental Activities	
	2020	2019
ASSETS		
Cash and interest-bearing deposits	\$ 2,571,209	\$ 2,751,087
Receivables	238,818	501,883
Prepaid items	-	1,762
Capital assets, net	64,867	22,300
Total assets	<u>2,874,894</u>	<u>3,277,032</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflow of resources - pension	<u>2,296,528</u>	<u>2,481,274</u>
LIABILITIES		
Current liabilities:		
Accounts and other payables	287,492	387,107
Due to others	<u>1,078</u>	<u>998</u>
Total current liabilities	288,570	388,105
Noncurrent liabilities:		
Net pension liability	<u>2,239,775</u>	<u>2,590,518</u>
Total liabilities	<u>2,528,345</u>	<u>2,978,623</u>
DEFERRED INFLOW OF RESOURCES		
Deferred inflow of resources - pension	<u>1,105,826</u>	<u>583,027</u>
NET POSITION		
Net investment in capital assets	64,867	22,300
Restricted for child support programs	85,138	140,850
Unrestricted	<u>1,387,246</u>	<u>2,033,506</u>
Total net position	<u>\$ 1,537,251</u>	<u>\$ 2,196,656</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Balance Sheet
Governmental Funds
December 31, 2020
With Comparative Totals as of December 31, 2019

	2020				
	General	Title IV-D	Pre-Trial Diversion	Total	2019
ASSETS					
Cash and interest-bearing deposits	\$ 2,150,220	\$ 146,214	\$ 274,775	\$ 2,571,209	\$ 2,751,087
Receivables:					
Commissions on fines and forfeitures	197,802	-	-	197,802	346,571
Fees	-	-	11,804	11,804	29,932
Grants	-	28,213	-	28,213	124,383
Due from other funds	260,709	-	-	260,709	385,933
Due from others	272	-	-	272	270
Interest	727	-	-	727	727
Prepaid items	-	-	-	-	1,762
Total assets	<u>\$ 2,609,730</u>	<u>\$ 174,427</u>	<u>\$ 286,579</u>	<u>\$ 3,070,736</u>	<u>\$ 3,640,665</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 13,470	\$ -	\$ -	\$ 13,470	\$ 7,544
Accrued liabilities	162,745	87,159	24,118	274,022	379,563
Due to other funds	100	2,130	258,479	260,709	385,933
Due to others	1,078	-	-	1,078	998
Total liabilities	<u>177,393</u>	<u>89,289</u>	<u>282,597</u>	<u>549,279</u>	<u>774,038</u>
Fund balances:					
Nonspendable	-	-	-	-	1,762
Restricted for child support programs	-	85,138	-	85,138	140,850
Committed for judicial operations	-	-	3,982	3,982	1,852
Unassigned	2,432,337	-	-	2,432,337	2,722,163
Total fund balances	<u>2,432,337</u>	<u>85,138</u>	<u>3,982</u>	<u>2,521,457</u>	<u>2,866,627</u>
Total liabilities and fund balances	<u>\$ 2,609,730</u>	<u>\$ 174,427</u>	<u>\$ 286,579</u>	<u>\$ 3,070,736</u>	<u>\$ 3,640,665</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2020

With Comparative Totals for the Year Ended December 31, 2019

	2020				
	General	Title IV-D	Pre-Trial Diversion	Total	2019
Revenues:					
Fees, services, and commissions	\$ 1,161,038	\$ -	\$ 627,258	\$ 1,788,296	\$ 2,480,441
Intergovernmental revenue-					
Federal and state grants	124,500	632,758	-	757,258	802,930
Local appropriations	3,612,957	-	-	3,612,957	3,666,977
On-behalf payments	1,061,174	-	-	1,061,174	941,878
Interest income	10,781	806	1,273	12,860	44,055
Other revenues	10,359	378	-	10,737	1,321
Total revenues	<u>5,980,809</u>	<u>633,942</u>	<u>628,531</u>	<u>7,243,282</u>	<u>7,937,602</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	5,384,285	606,125	660,475	6,650,885	6,583,438
Operating services	313,701	74,095	342,611	730,407	921,408
Material and supplies	91,262	8,291	33,315	132,868	209,325
Travel	7,905	2,905	-	10,810	58,425
Capital outlay	63,482	-	-	63,482	5,298
Total expenditures	<u>5,860,635</u>	<u>691,416</u>	<u>1,036,401</u>	<u>7,588,452</u>	<u>7,777,894</u>
Excess (deficiency) of revenues over expenditures	<u>120,174</u>	<u>(57,474)</u>	<u>(407,870)</u>	<u>(345,170)</u>	<u>159,708</u>
Other financing sources (uses):					
Transfers in	-	-	410,000	410,000	330,000
Transfer out	(410,000)	-	-	(410,000)	(330,000)
Total other financing sources (uses)	<u>(410,000)</u>	<u>-</u>	<u>410,000</u>	<u>-</u>	<u>-</u>
Changes in fund balances	(289,826)	(57,474)	2,130	(345,170)	159,708
Fund balances, beginning	<u>2,722,163</u>	<u>142,612</u>	<u>1,852</u>	<u>2,866,627</u>	<u>2,706,919</u>
Fund balances, ending	<u>\$ 2,432,337</u>	<u>\$ 85,138</u>	<u>\$ 3,982</u>	<u>\$ 2,521,457</u>	<u>\$ 2,866,627</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				
	Budget			Variance with Final Budget Positive (Negative)	2019
	Original	Final	Actual		
Revenues:					
Fees, services, and commissions	\$ 1,319,333	\$ 1,045,084	\$ 1,161,038	\$ 115,954	\$ 1,526,323
Intergovernmental revenues -					
Federal grants	90,000	90,000	124,500	34,500	90,000
Local appropriations	3,666,769	3,640,513	3,612,957	(27,556)	3,666,977
On-behalf payments	996,178	1,002,000	1,061,174	59,174	941,878
Interest income	22,000	11,766	10,781	(985)	39,958
Other revenues	-	442,190	10,359	(431,831)	-
Total revenues	<u>6,094,280</u>	<u>6,231,553</u>	<u>5,980,809</u>	<u>(250,744)</u>	<u>6,265,136</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	5,396,480	5,521,550	5,384,285	137,265	5,294,266
Operating services	306,243	308,101	313,701	(5,600)	298,807
Material and supplies	146,085	81,450	91,262	(9,812)	122,248
Travel	57,019	6,232	7,905	(1,673)	47,873
Appropriations	3,750	-	-	-	-
Capital outlay	-	-	63,482	(63,482)	5,298
Total expenditures	<u>5,909,577</u>	<u>5,917,333</u>	<u>5,860,635</u>	<u>56,698</u>	<u>5,768,492</u>
Excess of revenues over expenditures	184,703	314,220	120,174	(194,046)	496,644
Other financing uses:					
Transfers out	<u>(360,000)</u>	<u>(378,000)</u>	<u>(410,000)</u>	<u>(32,000)</u>	<u>(330,000)</u>
Change in fund balance	(175,297)	(63,780)	(289,826)	(226,046)	166,644
Fund balance, beginning	<u>2,722,163</u>	<u>2,722,163</u>	<u>2,722,163</u>	-	<u>2,555,519</u>
Fund balance, ending	<u>\$ 2,546,866</u>	<u>\$ 2,658,383</u>	<u>\$ 2,432,337</u>	<u>\$ (226,046)</u>	<u>\$ 2,722,163</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Title IV-D Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019
	Budget		Actual		
	Original	Final			
Revenues:					
Intergovernmental revenues -					
Federal grants	\$ 462,820	\$ 420,879	\$ 417,620	\$ (3,259)	\$ 470,534
State grants	238,422	216,816	215,138	(1,678)	242,396
Interest income	2,944	781	806	25	2,973
Other revenues	-	-	378	378	1,321
Total revenues	<u>704,186</u>	<u>638,476</u>	<u>633,942</u>	<u>(4,534)</u>	<u>717,224</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	545,034	606,469	606,125	344	634,415
Operating services	77,669	74,266	74,095	171	71,995
Materials and supplies	7,637	8,320	8,291	29	11,867
Travel	<u>6,274</u>	<u>3,274</u>	<u>2,905</u>	<u>369</u>	<u>4,056</u>
Total expenditures	<u>636,614</u>	<u>692,329</u>	<u>691,416</u>	<u>913</u>	<u>722,333</u>
Change in fund balance	67,572	(53,853)	(57,474)	(3,621)	(5,109)
Fund balance, beginning	<u>142,612</u>	<u>142,612</u>	<u>142,612</u>	<u>-</u>	<u>147,721</u>
Fund balance, ending	\$ 210,184	\$ 88,759	\$ 85,138	\$ (3,621)	\$ 142,612

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Pre-Trial Diversion Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				
	Budget			Variance with Final Budget Positive (Negative)	2019
	Original	Final	Actual		
Revenues:					
Intergovernmental revenues-					
Fees, services, and commissions	\$ 971,674	\$ 644,733	\$ 627,258	\$ (17,475)	\$ 954,118
Interest income	1,043	2,222	1,273	(949)	1,124
Total revenue	<u>972,717</u>	<u>646,955</u>	<u>628,531</u>	<u>(18,424)</u>	<u>955,242</u>
Expenditures:					
Current -					
General government - judicial:					
Personnel services and related benefits	660,385	660,829	660,475	354	654,757
Operating services	545,606	334,735	342,611	(7,876)	550,606
Material and supplies	121,285	29,652	33,315	(3,663)	75,210
Travel	<u>7,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,496</u>
Total expenditures	<u>1,335,071</u>	<u>1,025,216</u>	<u>1,036,401</u>	<u>(11,185)</u>	<u>1,287,069</u>
Deficiency of revenues over expenditures	(362,354)	(378,261)	(407,870)	(29,609)	(331,827)
Other financing sources:					
Transfers in	<u>360,000</u>	<u>378,000</u>	<u>410,000</u>	<u>32,000</u>	<u>330,000</u>
Change in fund balance	(2,354)	(261)	2,130	2,391	(1,827)
Fund balance, beginning	<u>4,057</u>	<u>1,852</u>	<u>1,852</u>	<u>-</u>	<u>3,679</u>
Fund balance, ending	\$ 1,703	\$ 1,591	\$ 3,982	\$ 2,391	\$ 1,852

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

Justice System Funding Schedule - Receiving Entity
Year Ended December 31, 2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Cash Basis Presentation		
Receipts from:		
Criminal Court Costs/Fees -		
City Court of Lafayette	\$ 4,178	\$ 5,479
Lafayette Parish Sheriff	73,032	49,332
Acadia Parish Sheriff	26,101	22,892
City Court of Kaplan	120	220
Crowley City Court	2,185	1,079
Rayne City Court	1,397	2,292
Abbeville City Court	460	400
Vermillion Parish Sheriff	21,360	18,669
Bond Fees -		
City Court of Lafayette	125	750
Lafayette Parish Sheriff	130,586	74,665
Acadia Parish Sheriff	26,036	34,241
Vermillion Parish Sheriff	17,644	9,512
Criminal Fines (Other) -		
Lafayette Parish Sheriff	53,485	40,729
Acadia Parish Sheriff	15,104	14,564
Vermillion Parish Sheriff	13,026	19,413
City Court of Lafayette	9,975	8,859
Pre-Trial Diversion Program Fees	350,187	275,451
Service/Collection Fees	450	597
Total Receipts	<u>\$ 745,451</u>	<u>\$ 579,144</u>

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended December 31, 2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 1,091,723	\$ 846,564
Add: Collections		
Bond Fees	110,031	48,393
Asset Forfeiture/Sale	398,815	296,061
Restitution	225,942	213,465
Other (worthless checks)	54,070	71,224
Subtotal Collections	788,858	629,143
Less: Disbursements to Governments and Nonprofits		
Bond Fees -		
Vermillion Parish Sheriff	978	105
Lafayette Parish Sheriff	90,516	6,918
Indigent Defender's Office	73,195	5,618
Lafayette Parish Clerk of Court	9,611	4,894
Vermillion Parish Clerk of Court	90	30
Lafayette Parish Criminal Court	90,516	6,918
Vermillion Parish Criminal Court	978	105
Asset Forfeiture/Sale -		
Kaplan Police Department	-	202
Vermillion Parish Police Jury	3,035	4,843
Erath Police Department	-	647
Abbeville Police Department	478	521
Vermillion Parish Municipal Task Force	8,627	13,158
Acadia Parish Criminal Court Fund	-	4,273
Acadia Parish Clerk of Court	-	722
Acadia Parish Sheriff	-	5,196
Crowley Police Department	-	7,623
Lafayette Metro Narcotics	6,755	-
Lafayette Parish Criminal Court Fund	65,535	10,976
Carencro Police Department	1,261	-
Louisiana State Police	-	10,921
Lafayette Parish Sheriff	168,083	22,006
Lafayette City Marshall	996	-
Lafayette City Police	19,511	-
Lafayette Parish Clerk of Court	4,886	2,857

(continued)

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermillion, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
Year Ended December 31, 2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency -		
Bond Fees	109,793	8,426
Asset Forfeiture/Sale	68,570	11,687
Other (worthless checks)	7,699	-
Less: Disbursements to Individuals/3rd Party Collection or		
Restitution Payments to Individuals	241,355	206,652
Other Disbursements to Individuals	61,549	57,027
Subtotal Disbursements/Retainage	1,034,017	392,325
Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 846,564	\$ 1,083,382

**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*

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The Honorable Donald Landry
District Attorney of the Fifteenth Judicial District
Parishes of Acadia, Lafayette, and Vermilion, Louisiana
Lafayette, 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 Fifteenth 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 4, 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) to determine the 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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

We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as item 2020-001 to be a material weakness.

Compliance and Other Matters

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

District Attorney's Response to Findings

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 4, 2021

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan

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

A. Internal Control Findings-

2020-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2014

CONDITION: The District Attorney did not have adequate segregation of functions within the accounting system.

CRITERIA: The District Attorney should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the District Attorney, there are a small number of available employees.

EFFECT: The District Attorney has employees that are performing more than one related function.

RECOMMENDATION: The District Attorney should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Summary Schedule of Current and Prior Year Findings
and Management's Corrective Action Plan (Continued)

Part II. Prior Year Findings

A. Internal Control Findings-

2019-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2014

CONDITION: The District Attorney did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: The District Attorney should establish and monitor mitigating controls over functions that are not completely segregated.

CURRENT STATUS: Unresolved. See finding 2020-001.

B. Compliance Findings-

2019-002 Budget

Fiscal year finding initially occurred: 2018

CONDITION: Total expenditures of the Title IV-D Fund for the year ended December 31, 2019 exceeded total budgeted expenditures by more than five percent.

RECOMMENDATION: The District Attorney should monitor compliance with the budget and amend the budget when total expenditures exceed total budgeted expenditures by more than five percent.

CURRENT STATUS: Resolved.