

**DISTRICT ATTORNEY OF THE
SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2020***

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2020

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DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

As financial management, we offer readers of this financial report an overview of the financial activities of our office for the fiscal year. The narrative is designed to assist the reader in focusing on significant financial issues, identify changes in our financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

FINANCIAL HIGHLIGHTS

- Net Position of our governmental activities decreased slightly by 15% to \$1,964,606. Of the total ending Net Position, \$12,228 is net investment in capital assets and \$89 is restricted for use only in the IV-D program, the rest is considered unrestricted and available for use.
- Program revenue for fees and charges for services was \$469,779 and operating grants and contributions was \$2,833,784 – but included \$2,375,676 of on-behalf payments made by the Parish and State for salaries and benefits. Program expenses totaled \$3,676,727, including \$14,570 of depreciation.
- The governmental funds reported total ending fund balance of \$2,028,747, a decrease of \$270,656 from the prior year - \$2,299,403. Of the ending fund balance, all but \$98 which is restricted for the IV-D (\$89) and worthless checks (\$9) programs, is considered unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements (GWFS)

The GWFS are designed to be like those of private sector businesses in that all governmental activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
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For the Year Ended December 31, 2020

The governmental activities reflect the basic services that the District Attorney's office provides - judicial. These services are financed primarily with fines and fees collected and grants from other governments.

Fund Financial Statements (FFS)

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

All of the services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statements of Net Position includes all the assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility.

To begin our analysis, a condensed summary of the Statement of Net Position is presented in the following table:

	2020	2019	Dollar Change
Current and Other Assets	\$2,171,818	\$2,429,989	\$(258,171)
Capital Assets	12,228	77,945	(65,717)
Total Assets	2,184,046	2,507,934	(323,888)
Deferred outflows of resources	164,779	87,079	77,700
Current Liabilities	143,071	130,586	12,485
Long Term Liabilities	208,045	91,657	116,388
Total Liabilities	351,116	222,243	128,873
Deferred inflows of resources	33,103	50,214	(17,111)
Net Investment in Capital Assets	12,228	77,945	(65,717)
Restricted	89	89	-
Unrestricted	1,952,289	2,244,522	(292,233)
Total Net Position	\$1,964,606	\$2,322,556	\$(357,950)

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

Net position decreased by \$357,950 or 15% as a result of this year of operations. The main cause of the large decrease was the decline in revenues due to the pandemic. Capital assets decreased due to depreciation taken in excess of assets added and an adjustment to the beginning balance or leasehold improvements. Long term liabilities increased due to the increase in the pension liability. The balance in net position represents the accumulated results of all past years' operations. The amount in net investment in capital assets represents .6% of the total assets; consequently, these assets are not available for future spending.

Our analysis below focuses on the changes in net assets of the governmental-type activities:

	2020	2019	Dollar Change
Charges for Services	\$ 469,779	\$ 633,489	(163,710)
Operating Grants and Contributions	2,833,784	2,911,207	(77,423)
Program Expenses:			
Current	3,662,157	3,566,389	95,768
Depreciation - unallocated	14,570	14,172	398
Total program expenses	<u>3,676,727</u>	<u>3,580,561</u>	<u>96,166</u>
Net program income	(373,164)	(35,865)	337,299
General revenues	15,214	21,169	(5,955)
Change in Net Position	(357,950)	(14,696)	(343,254)
Net Position:			
Beginning of the year	2,322,556	2,337,252	(14,696)
End of the year	<u>\$1,964,606</u>	<u>\$2,322,556</u>	<u>\$(357,950)</u>

The total revenues for the year in governmental activities \$3,318,777 (\$3,303,563 in program revenues and \$15,214 in general revenues) decreased from the prior year by \$247,088. The main cause of the large decrease was the decline in revenues due to the pandemic. The total cost of all programs and services was \$3,676,727, an increase of \$96,166 or almost 3% from the prior year.

FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. *Unassigned fund balance* may serve as a useful measure of a government's net resources available for spending.

The General Fund, the main operating fund, ended the year with an unassigned fund balance of \$2,028,649. Revenues decreased from the prior year to \$2,889,759 or about 7%. The main cause of the large decrease was the decline in revenues due to the pandemic. Current expenditures increased slightly by 2%.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

The Worthless Check Collection Fund collected fees of \$6,985 in accordance with La Revised Statute 16:15 that provides for a specific fee for the collection and processing of a worthless check. Current expenditures were \$6,985 for repair and maintenance expenditures. This added to the beginning fund balance of \$9 resulted in an ending fund balance of \$9 – all considered restricted for expenditures associated with this program.

The IV-D Program Fund receives funds as a sub-grantee from the State of Louisiana, Department of Social Services; Office of Family Support. Revenues received from the State were \$422,033 and include a receivable due at the end of the year of \$50,539. Expenditures for the program totaled \$422,033, resulted in an ending fund balance of \$89 – all considered restricted for the IV-D program.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budgeted Revenues	\$ 734,550
Amendments were made for:	
Decreased for Fines and Fees	(158,700)
Decreased for Intergovernmental	(56,075)
Decreased Interest and Miscellaneous	(2,376)
Total revenue amendments	\$(217,151)
Amended Budgeted Revenues	\$517,399
Original Budgeted Expenditures	\$830,897
Amendments were made for:	
Decreased current – General Government	(38,016)
Decreased capital outlay	(3,669)
Total expenditure amendments	(41,685)
Amended Budgeted Expenditures	\$789,212

There was no significant budget variance between final and actual revenues and expenditures. All variances were in compliance with the Louisiana Local Budget Act.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

CAPITAL ASSETS

A summary of capital assets for the current year and prior year is as follows:

	2020	2019
Depreciable:		
Automobiles	\$ 22,942	\$ 46,528
Equipment	69,161	73,840
Furniture & Fixtures	35,533	35,533
Leasehold Improvements	202,726	260,204
Total Cost	330,362	416,105
Accumulated Depreciation	318,134	338,160
Net Capital Assets	<u>\$ 12,228</u>	<u>\$ 106,288</u>
Depreciation Expense	<u>\$ 14,570</u>	<u>\$ 14,172</u>

This year there was a new server was added to equipment for \$6,331. Assets totaling \$34,596 that were fully depreciated were deleted from capital assets. An adjustment of \$57,478 was made for the beginning balance to leasehold improvements. More detailed information about the capital assets is presented in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2021 budget were:

1. any changes in rates and fees for the next fiscal year
2. any new laws and regulations enacted that would apply to the upcoming year
3. any new revenue sources or expenditures not previously encountered.

Highlights of next year's adopted budget for the general fund include:

Beginning Fund Balance	\$ 2,027,492
Projected Revenue	546,175
Projected Expenditures	<u>(827,826)</u>
Ending Fund Balance	<u>\$ 1,745,841</u>

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of finances and to show accountability for the money received. If you have questions about this report or need additional financial information, contact:

Elizabeth Breaux, Accountant
District Attorney of the Seventeenth Judicial District,
103 Maronge St., Suite A
Thibodaux, LA 70301.

FINANCIAL SECTION



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Kristine Russell
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the 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 of 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 auditors 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 financial statement presentation.

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 and each major fund of the District Attorney of the Seventeenth Judicial District 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 the Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Agency Head and the Justice System Funding Schedules are presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2021, on our consideration of the internal control over financial reporting and 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 Lafourche Parish District Attorney's internal control over financial reporting and compliance.

Stagni & Company

Thibodaux, Louisiana
June 7, 2021



DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Statement of Net Position - Governmental Activities
December 31, 2020

ASSETS		
Cash	\$ 2,093,939	
Prepaid expenses	9,857	
Interest receivable	156	
Due from other governments	67,866	
Capital assets, net of depreciation	12,228	
TOTAL ASSETS	<u>2,184,046</u>	
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - other	164,779	
Total Deferred outflows of resources	<u>164,779</u>	
LIABILITIES		
Current:		
Accounts payable and accrued expenses	106,562	
Due to other governments	36,509	
Total current liabilities	<u>143,071</u>	
Long Term:		
Net Pension Liability	208,045	
TOTAL LIABILITIES	<u>351,116</u>	
 DEFERRED INFLOWS OF RESOURCES		33,103
 NET Position		
Net Investment in capital assets	12,228	
Restricted for:		
IV-D Program	89	
Unrestricted	1,952,289	
TOTAL NET POSITION	<u>\$ 1,964,606</u>	

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Statement of Activities - Governmental Activities
For the Year Ended December 31, 2020

	<u>Expenses</u>	<u>Charges for services</u>	<u>Program Revenue Operating Grants</u>	<u>Net (Expense) Revenue</u>
FUNCTIONS/PROGRAMS				
Judicial activities:	3,676,727	\$ 469,779	\$ 2,833,784	\$ (373,164)
Total governmental activities	<u>3,676,727</u>	<u>469,779</u>	<u>2,833,784</u>	<u>(373,164)</u>
GENERAL REVENUES				
Interest earned				<u>15,214</u>
TOTAL GENERAL REVENUES				<u>15,214</u>
CHANGE IN NET POSITION				(357,950)
NET POSITION:				
Beginning of year				<u>2,322,556</u>
End of year				<u>\$ 1,964,606</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Balance Sheet - Governmental Funds
December 31, 2020

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
ASSETS				
Cash	\$ 2,093,841	\$ 9	\$ 89	\$ 2,093,939
Prepaid expenses	9,857	-	-	9,857
Interest receivable	156	-	-	156
Due from other governments	17,327	-	50,539	67,866
Due from other funds	21,603	-	(21,603)	-
TOTAL ASSETS	\$ 2,142,784	\$ 9	\$ 29,025	\$ 2,171,818
LIABILITIES				
Accounts payable and accrued liabilities	\$ 106,562	\$ -	\$ -	\$ 106,562
Due to other governments	7,573	-	28,936	36,509
TOTAL LIABILITIES	114,135	-	28,936	143,071
FUND BALANCES				
Restricted for:				
IV-D	-	-	89	89
Worthless Checks	-	9	-	9
Unassigned	2,028,649	-	-	2,028,649
TOTAL FUND BALANCES	2,028,649	9	89	2,028,747
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,142,784	\$ 9	\$ 29,025	

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

Net capital assets used in governmental activities are not financial resources

Cost of Depreciable Assets	330,362	
Accumulated Depreciation	(318,134)	12,228

Long term liabilities are not due and payable in the current period and therefore, are not report in the funds.

Net pension liability		(208,045)
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Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in the funds:

Deferred outflows	164,779	
Deferred inflows	(33,103)	131,676

Net assets of governmental activities

\$ 1,964,606

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

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

	General	Worthless Check Collection	IV-D Office	Total Governmental Funds
REVENUES				
Fines and fees	\$ 462,794	\$ 6,985	\$ -	\$ 469,779
Intergovernmental:		-		
State of LA		-	422,033	422,033
Victims Assistance	30,000	-	-	30,000
Local	6,075	-	-	6,075
On-behalf payments received	2,375,676	-	-	2,375,676
Interest and miscellaneous	15,214	-	-	15,214
TOTAL REVENUES	<u>2,889,759</u>	<u>6,985</u>	<u>422,033</u>	<u>3,318,777</u>
EXPENDITURES				
Current: General government - Judicial				
Personnel services	625,845	-	69,374	695,219
On-behalf payments	2,375,676	-	-	2,375,676
Insurance	32,112	-	-	32,112
Office operations	22,476	-	2,226	24,702
Court costs	23,019	-	-	23,019
Travel and conventions	8,683	-	-	8,683
Dues and subscriptions	28,197	-	-	28,197
Professional services	10,965	-	-	10,965
Automobile expenses	10,485	-	-	10,485
Telephone	1,026	-	-	1,026
Uniforms	892	-	-	892
Rent	2,346	-	-	2,346
Repair & maintenance	12,362	6,985	-	19,347
Reimburse Lafourche Parish Council	-	-	350,433	350,433
Total current expenditures	<u>3,154,084</u>	<u>6,985</u>	<u>422,033</u>	<u>3,583,102</u>
Capital outlay	6,331	-	-	6,331
TOTAL EXPENDITURES	<u>3,160,415</u>	<u>6,985</u>	<u>422,033</u>	<u>3,589,433</u>
Net Changes in Fund Balance	(270,656)	-	-	(270,656)
FUND BALANCES				
Beginning	2,299,305	9	89	2,299,403
Ending	<u>\$ 2,028,649</u>	<u>\$ 9</u>	<u>\$ 89</u>	<u>\$ 2,028,747</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, 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

Net change in fund balances - total governmental funds (fund financial statements) \$ (270,656)

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases	\$ 6,331	
Adjustment to beginning balance	(57,478)	
Depreciation expense	<u>(14,570)</u>	(65,717)

Governmental funds report district pension contributions as expenditures.
However, in the Statement of Activities, the cost of pension benefits earned net of
employee contributions are reported as pension expense

Employer Pension Expense	51,990	
Cost of benefits earned net of employee contributions	(99,554)	
Revenue from non-employer contributing entities	<u>25,987</u>	(21,577)

Change in net assets of governmental activities	<u><u>\$ (357,950)</u></u>
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DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. All of the judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The net assets are reported in three parts— net investment in capital assets; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the functions and activities (judicial.). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The District Attorney utilizes the governmental fund type. The focus of measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Major and Non-major Funds:

All the funds are further classified as major based on the total amount of revenue or assets per fund.

The following is a description of the governmental funds:

Governmental funds – All considered Major Funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be used to defray the necessary expenses of the office. This fund also accounts for pre-trial intervention fees in connection with the Pre-Trial Intervention Program where the District Attorney can offer the offenders to serve a probation period rather than entering the court system possibly resulting with a criminal conviction.
- *Special Revenue Funds* – are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
 - *Worthless Check Collection Fund* – accounts for fees collected in accordance with LRS 16:15 that provides for a specific fee for the collection and processing of a worthless check. Expenditures from this fund are at the sole discretion of the DA and may be used to defray the salaries and office operations, but may not be used to supplement the salary of the DA.
 - *IV-D Office Fund* – accounts for funds received as a sub-grantee from the State of LA; Department of Social Services; Office of Family Support. The DA's office receives complete referrals or applications by either the custodial parent, non-custodial parent, alleged father and/or witness for the purpose of establishing a legally enforceable order of child and/or medical support using child support award guidelines whenever appropriate, by creating a new order or amending an existing civil order, and establishing paternity when contracted to do so.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Cash

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

E. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet. In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$2,500 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 3-10 years
- Vehicles 5 years
- Leasehold improvements 10 years

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

G. Compensated Absences

The District Attorney applies the following policy relating to vacation and sick leave: Each employee who has been employed for over 6 months earns 10 days of vacation per calendar year. Employees after employed for over 10 years earns 15 days of vacation per calendar year. Vacation days cannot be accumulated nor vest.

Each employee who has been employed for over six months is eligible for ten sick days per calendar year. This includes illness of the employee, illness in the immediate family, and a death in the family. Sick days cannot be accrued and can only be used for legitimate illness. Sick days cannot be used as additional vacation days. Vacation and sick leave do not accumulate or vest; therefore, no liability for compensated absences is recorded.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

I. 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

J. Non-Current Liabilities

In the GWFS non-current obligations to be repaid from governmental resources are reported as liabilities. Long-term obligations for governmental funds are not reported as liabilities in the FFS.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District Attorney's Retirement System of Louisiana (DARS) - the Plan, and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

L. Deferred Outflows/Inflows of Resources

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

Note 2 DEPOSITS

Demand (deposits, interest bearing demand deposits and certificates of deposit) are recorded at cost, which approximates fair value. The carrying amount of deposits was \$2,093,939 and the bank balance was \$2,138,807. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. At year end \$1,888,807 of the bank balance is considered exposed to custodial credit risk.

The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all times equal the amount on deposit with the fiscal agent. 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. FDIC insurance and the market value of pledged securities adequately secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District Attorney's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 3 DUE FROM OTHER GOVERNMENTS

The amounts due are for fines and fees collected by other governments, state and local grants receivable and reimbursable costs to be remitted to the District Attorney's Office. A reserve for uncollectible amounts is not considered necessary for these receivables.

FUND	FOR	FROM	AMOUNT
General Fund	Victim Assistance Coordinator	State of LA	\$2,500
General Fund	Fines and Fees Collected	Lafourche Sheriff	11,701
General Fund	Reimbursement	LPSB	5,626
IV-D	Grant	State of LA	48,039
			\$ 67,866

Note 4 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/19	Additions	Disposals/ Adjustments	Balance 12/31/20
Depreciable:				
Automobiles	\$46,528	\$ -	\$ (23,586)	\$ 22,942
Equipment	73,840	6,331	(11,010)	69,161
Furniture & Fixtures	35,533	-	-	35,533
Leasehold Improvements	260,204	-	(57,478)	202,726
Totals	\$ 416,105	\$ 6,331	\$(92,074)	\$330,362

Less accumulated depreciation:

Automobiles	\$ 46,529	\$ -	\$(23,586)	\$22,943
Equipment	73,840	1,055	(11,010)	63,885
Furniture & Fixtures	35,533	-	-	35,533
Leasehold Improvements	182,259	13,515	-	195,774
Totals	\$338,160	\$ 14,570	\$ (34,596)	\$318,134
Capital assets, net	\$77,945			\$ 12,228

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2020

Note 4 **CAPITAL ASSETS (continued)**

Depreciation expense charged to governmental activities was \$14,570. There was fully depreciated assets of \$34,596 disposed of and an adjustment of \$57,478 was made to adjust the beginning balance of leasehold improvements to the proper amount.

Note 5 **BUDGETS**

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year-end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and Lafourche Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual –General Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

A reconciliation of total revenues and expenditures for the General Fund follows:

	Total Revenue	Total Expenditures
Actual – Page 12	\$2,889,759	\$ 3,160,415
On-Behalf Payments	2,375,676	2,375,676
Budget – Page 33	\$514,083	\$784,739

The State of Louisiana and the Lafourche Parish Council pay a portion of the salaries of the District Attorney and the assistant District Attorneys. The Lafourche Parish Council pays the salaries of the office staff with a supplemental payroll check and the Lafourche Parish Council also pays a portion of the Investigator’s salary that is paid by the Lafourche Parish Sheriff. The State of Louisiana provides direct payments of salaries to the district attorney and the assistant district attorneys, as designated by the District Attorney’s Office. These payments, referred to as “on-behalf payments received”, provide the district attorney and assistant district attorneys with a base salary.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 ON BEHALF PAYMENTS & EXPENDITURES

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount (\$2,375,676) of on-behalf salaries and benefits paid has been recognized as revenues and expenditures in the current financial statements.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds from the Lafourche Parish Criminal Court Fund and the Lafourche Parish Council. Examples of these operating expenditures include portions of rent, health insurance, and IV-D program expenditures that are paid or absorbed by the Lafourche Parish Council.

Note 7 PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (DARS), a cost sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the system.

GASB requires certain disclosures for employers who maintain retirement plans for their employees. District Attorney and Assistant District attorneys employed by the District Attorney's office are compensated by warrants from the State of Louisiana and from supplemental pay from the Lafourche Parish Council and the District Attorney's office. The District Attorney determines the sources and amounts of income for the District Attorney and the Assistant District attorneys. There were no payments required or made on behalf of the District Attorney employees for pension benefits to DARS by the Lafourche Parish Council for the year.

The District Attorney will be recognizing the long-term obligations for the pension benefits as a liability for the proportionate share of the contributions made for payroll generated by the District Attorney's office and the Lafourche Parish Council.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 **PENSION PLANS (continued)**

Plan Description – The District Attorney and the Lafourche Parish Council on-behalf of the District Attorney contributes to the Louisiana District Attorney’s Retirement System (DARS), a cost-sharing multiple-employer defined benefit pension plan established by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish, which is administered by a Board of Trustees. DARS provides normal retirement, early retirement, disability benefits, death benefits, Back-Drop and Deferred Retirement Option Program (DROP) benefits to plan members and beneficiaries.

DARS is governed by Louisiana Revised Statutes 11, Chapter 3 specifically, and other general laws of the State of Louisiana. The System issued a publicly available financial report that can be obtained at www.ladars.org.

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

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute, and vary depending on the member’s hire date.

Members who joined before July 1, 1990, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 62, or
- 18 or more years of creditable service and are at least age 60, or
- 23 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members is equal to 3% of the member’s average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 year of creditable service credit, receive a retirement benefit reduced 3% of each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

Members who joined after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 60, or
- 24 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members is equal to 3.5% of the member's final average compensation multiplied by the years of membership service. Members are eligible for early retirement at age 55 if they have at least 18 years of creditable service. The early retirement benefit is equal to the normal retirement benefit reduced by 3% of each year the member retires in advance of the normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits - All members with ten or more years of credited service who are found to be totally disabled as a result of injuries incurred while in active service are awarded disability benefits. The member receives a benefit equal to 3% (3.5% covered under the new provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age sixty.

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

If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

Permanent Benefit Increases/Cost of Living Adjustments – The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 year of age and older a 2% increase in their original benefit. The board can grant other increases, if the system and member meet certain criteria detailed in the statute related to funding status and interest earnings.

Back-Deferred Retirement Option Program (Back-DROP) – In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit. The Back-DROP benefit is based upon the Back-DROP period selected on the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account.

Deferred Retirement Option Program (DROP) – Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of one percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursement from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree.

All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

Contributions – The employer contribution rate is established annually under state statute by the Public Retirement Systems’ Actuarial Committee (PRSAC), taking into consideration the recommendation of the System’s Actuary. In addition, DARS receives revenue sharing funds as appropriated by the legislature and ad valorem taxes as determined by the PRSAC up to a maximum of .2% of the ad valorem taxes shown to be collected; these contributions are considered support from non-employer contributing entities. According to state statute, in the event the contributions from the ad valorem taxes and revenue sharing funds are insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by PRSAC. Plan members are required by state statute to contribute 8% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current employer match was 4.0% from January to December 2020.

Employer contributions to the pension plan totaled \$6,570 for the year ended December 31, 2020.

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:

As of June 30, 2030 (the measurement date) the District Attorney reported a total of \$208,045 for its proportionate shares of the net pension liability of the DARS Plan as governmental activities. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employers proportion of the net pension liability was based on a projection of the long-term contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. The employers proportions of the plan was as follows:

<u>Plan</u>	<u>Proportionate share</u>	
	<u>6/30/20</u>	<u>6/30/19</u>
DARS	.262593%	.284911%

For the year ended June 30, 2020, the District Attorney recognized \$51,990 as its proportionate share of pension expense for the DARS plan.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

In addition, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Plan</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Changes in proportion	\$ 7,026	\$ (13,241)
Differences between expected and actual experience	9,910	(19,862)
Changes in assumptions	93,399	-
Net difference between projected and actual earnings on pension plan investments	33,728	-
Contributions after the plan measurement date	20,716	
TOTALS	<u>\$ 164,779</u>	<u>\$ (33,103)</u>

The deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date (June 30, 2020) will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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 June 30:	
2021	\$23,784
2022	25,095
2023	30,099
2024 and thereafter	31,982
Total	110,960

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
 Notes to the Financial Statements
 For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

Actuarial assumptions:

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

Plan	DARS
Inflation	2.3%
Discount rate used to measure pension liability	6.25%
Salary increases	5.0% (2.3% inflation, 2.7% Merit)
Investment rate of return	6.25%, net of investment expense
Actuarial cost method	Entry age normal
Expected remaining service lives	6 years
Cost of Living Adjustment	Only those previously granted

Mortality rates for DARS were based on the Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

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

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

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting forecasted long-term rate of return is 8.5% for the years ending June 30, 2020.

The best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation, as of June 30, 2020, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
DARS:		
Equities	48.27%	5.54%
Fixed Income	24.54%	1.09%
Alternatives	26.77%	1.87%
Cash	00.42%	0.00%
Totals	100.00%	6.11%
Inflation		2.39%
Expected Rate of Return		8.50%

The discount rate used to measure the total pension liability was 6.25% at June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all to all periods of projected benefit payments to determine the total pension liability.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

NOTE 7 PENSION PLANS (Continued)

Sensitivity of the of the District Attorney’s proportionate 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 the discount rates as shown above, as well as what the 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 of 6.25%:

	1% Decrease	Current Discount Rate	1% Increase
DARS	\$380,035	\$208,045	\$63,926

Pension plan fiduciary net position:

Detailed information about the Plans' fiduciary net position is available in the separate issued financial statements of the Plans. The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Note 8 DEFERRED COMPENSATION PLAN

All current full-time employees are eligible to participate in a deferred compensation plan. Employees can make pre-tax contributions to this 457 plan from eligible pay through payroll deductions - whether the employee is paid by the Parish or the District Attorney's office. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at any time. The District Attorney's office matches employee's contributions up to 8% dollar for dollar after a year of employment for employees other than those eligible for state retirement programs. The total employer contributions made were \$57,427 - \$2,956 paid by the District Attorney payroll and \$54,471 paid by the Parish.

The Security Benefit Group serves as administrator and has the responsibility for maintaining a deferred account with respect to each participant's account in accordance with the participant's investment specification.

DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
Lafourche Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 RISK MANAGEMENT

LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuring to employees; and natural disasters. The following commercial insurance policies were purchased for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 100,000/claim \$ 300,000 aggregate	\$ 5,000 / claim
Personal Injury	\$ 100,000/claim \$ 300,000 aggregate	\$ 5,000 / claim
Criminal Proceedings	\$ 75,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim
Auto Liability	\$2,000,000/claim \$5,000 each person – Medical Comprehensive & Collision	
Worker's Compensation	\$1,000,000 each accident \$1,000,000 each employee \$1,000,000 limit	

The payment of the deductible is the only liability associated with the professional liability insurance. The Lafourche Parish Council is responsible for obtaining general liability and worker's compensation insurance for the District Attorney's office and employees on the Parish Payroll.

HEALTH INSURANCE

The Lafourche Parish Council provides health and life insurance for the employee's portion of medical and life insurance premiums paid on behalf of the clerical staff. Settlements have not exceeded insurance coverage in any of the three proceeding years.

REQUIRED SUPPLEMENTARY INFORMATION

DESCRIPTION OF MAJOR FUNDS

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Title IV-D Office Fund - The Title IV-D Office Fund consists of reimbursement grant payments 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.

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

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

	<u>Budgeted</u> <u>Original</u>	<u>Amounts</u> <u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
REVENUES				
Fines and fees	\$ 624,900	\$ 466,200	\$ 462,794	\$ (3,406)
Intergovernmental				
Federal Pass through				
VOCA	-	-	-	-
State of Louisiana:				
Victims Assistance	30,000	30,000	30,000	-
Local	62,150	6,075	6,075	-
Interest and Miscellaneous	17,500	15,124	15,214	90
TOTAL REVENUES	<u>734,550</u>	<u>517,399</u>	<u>514,083</u>	<u>(3,316)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	651,575	628,077	625,845	2,232
Insurance	28,700	32,112	32,112	-
Office operations	36,056	23,256	22,476	780
Court Costs	8,000	24,000	23,019	981
Travel and conventions	30,000	8,700	8,683	17
Dues and subscriptions	31,000	28,500	28,197	303
Professional Services	10,700	10,965	10,965	-
Automobile expenses	7,300	10,500	10,485	15
Telephone	1,020	1,025	1,026	(1)
Uniforms	1,200	900	892	8
Rent	2,346	2,346	2,346	-
Donated Supplies and Equipment	500	-	-	-
Repair & maintenance	12,500	12,500	12,362	138
	<u>820,897</u>	<u>782,881</u>	<u>778,408</u>	<u>4,473</u>
Capital outlay	10,000	6,331	6,331	-
TOTAL EXPENDITURES	<u>830,897</u>	<u>789,212</u>	<u>784,739</u>	<u>4,473</u>
Excess (deficiency) of revenues over expenditures	(96,347)	(271,813)	(270,656)	1,157
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	-	-	-
Net Changes in fund Balances	<u>(96,347)</u>	<u>(271,813)</u>	<u>(270,656)</u>	<u>1,157</u>
FUND BALANCES				
Beginning	2,298,107	2,299,305	2,299,305	-
Ending	<u>\$ 2,201,760</u>	<u>\$ 2,027,492</u>	<u>\$ 2,028,649</u>	<u>\$ 1,157</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Budget Comparison Schedule - Worthless Check Collection Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and fees	\$ 5,500	\$ 7,000	\$ 6,985	\$ (15)
Interest	-	-	-	-
TOTAL REVENUES	<u>5,500</u>	<u>7,000</u>	<u>6,985</u>	<u>(15)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel Services	-	-	0	-
Repairs & maintenance	5,500	7,000	6,985	15.00
	<u>5,500</u>	<u>7,000</u>	<u>6,985</u>	<u>0</u>
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	<u>5,500</u>	<u>7,000</u>	<u>6,985</u>	<u>15</u>
Net changes in fund balances	-	-	-	-
FUND BALANCES				
Beginning	3,584	9	9	-
Ending	<u>\$ 3,584</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Budget Comparison Schedule - IV-D Office Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 437,110	\$ 422,000	\$ 422,033	\$ 33
Interest	-	-	-	-
TOTAL REVENUES	<u>437,110</u>	<u>422,000</u>	<u>422,033</u>	<u>33</u>
EXPENDITURES				
Current - General government - Judicial:				
IV-D program:				
Personnel services	56,020	69,725	69,374	351
Office Operations	2,000	2,275	2,226	49.00
Reimburse Lafourche Parish Council	379,090	350,000	350,433	(433)
	<u>437,110</u>	<u>422,000</u>	<u>422,033</u>	<u>(33)</u>
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>437,110</u>	<u>422,000</u>	<u>422,033</u>	<u>(33)</u>
Excess Revenues Over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
FUND BALANCES				
Beginning	89	89	89	-
Ending	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ 89</u>	<u>\$ -</u>

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
District Attorney's Retirement System (DARS)
Last Ten Fiscal Years ****

For Fiscal Year Ended	31-Dec-15	31-Dec-16	31-Dec-17	31-Dec-18	31-Dec-19	31-Dec-20
Measurement Date of Plan	30-Jun-15	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY						
Proportion of the net pension liability	0.29822%	0.30642%	0.38782%	0.26522%	0.28491%	0.26259%
Proportionate share of the net pension liability	\$ 67,102	\$ 240,976	\$ 104,603	\$ 85,346	\$ 91,657	\$ 28,045
Covered employee payroll	\$ 745,417	\$ 776,296	\$ 814,508	\$ 611,517	\$ 625,768	\$ 641,020
Proportionate share of the net pension liability as a percentage of its covered employee payroll	9.00%	31.04%	12.84%	13.96%	14.65%	4.38%
Plan fiduciary net position as a percentage of the total pension	98.56%	95.09%	93.57%	92.92%	93.13%	84.86%
SCHEDULE OF CONTRIBUTIONS						
Contractually required contribution	\$ 52,179	\$ 12,611	\$ 59,647	\$ 49,561	\$ 67,443	\$ 65,608
Contributions made	(51,139)	(12,611)	(59,647)	(49,561)	(67,443)	(65,608)
Contribution deficiency (excess)	\$ 1,040	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 745,417	\$ 733,812	\$ 724,592	\$ 611,517	\$ 625,768	\$ 641,020
Contribution as a percentage of covered employee payroll	6.86%	1.72%	8.23%	8.10%	10.78%	10.23%
** Note: Initial Year of GASB 68 Implementation was 2015, Schedule is intended to show information for 10 years. Additional Years will be displayed as they become available.						
Notes to Retirement System Schedules:						
<i>Changes of Benefit Terms</i>	No Changes					
<i>Changes of Assumptions</i>						
Investment rate of return, net of investment expense	7.00%	7.00%	6.75%	6.50%	6.50%	6.25%
Inflation rate	2.50%	2.50%	2.50%	2.40%	2.40%	2.30%
Discount rate	7.00%	7.00%	6.75%	6.50%	6.50%	6.25%

***OTHER
INFORMATION***

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA**

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2020

Agency Head Name: Kristine Russell - District Attorney

Purpose	Amount
Salary (state, parish & local)	\$ 179,000
Benefits - insurance	22,555
Benefits - retirement	7,160
Benefits - life insurance	32
Benefits - Medicare tax	2,596
Car Allowance	0
Vehicle provided by government	0
Per Diem	0
Reimbursements	0
Travel - LDAA Elected DA Meetings	334
Registration fees	1,475
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Meals - meetings	0
Special meals	0
Fuel	0
Dues	435
Cell Phone	0
	\$ 213,587

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

December 31, 2020

	First Six Month Period Ended 08/30/20	Second Six Month Period Ended 12/31/20
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	1,807	351
Add: Collections		
Other -Bond Forfeitures (2115/2120/2135/4003)	1,169	
Subtotal Collections	1,169	
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
211\$ Indigent Defender's Office - Bond Forfeiture	234	-
2120 Lafourche Parish Sheriff - Bond Forfeiture	292	-
2121 Lafourche Parish Drug Task Force - Asset Forfeiture	40	-
213\$ Lafourche Parish Criminal Court Fund - Asset Forfeitures	689	-
2150 DART - Asset Forfeitures	20	-
214\$ Louisiana State Police Bureau of Investigation - Asset Forfeiture	555	-
2160 Terrebonne Parish Narcotics Task Force - Asset Forfeiture	515	-
2162 Assumption Parish Sheriff Narcotics Division - Asset Forfeiture	80	-
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection - Asset Forfeitures		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount		
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)		
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds		
Bond Fee Refunds		
Restitution Payments to Individuals (additional detail is not required)		
4140 Other Disbursements to Individuals - Asset Forfeitures		
Payments to 3rd Party Collection/Processing Agencies		
Subtotal Disbursements/Retainage	2,425	-
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	351	351
<i>collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>		

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

**DISTRICT ATTORNEY OF THE SEVENTEENTH JUDICIAL DISTRICT
LAFOURCHE PARISH, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

December 31, 2020

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Receipts From: <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>		
4001 Lafourche Parish Sheriff's Office - Fines & Fees Commission	38,780	37,492
4002 Lafourche Parish Sheriffs Office - Fines & Costs Assessment	42,720	46,901
4003 Lafourche Parish Sheriffs Office - Bond Premium	22,069	24,504
4003 Lafourche Parish Sheriffs Office - Act 942	4,543	2,373
<i>Agency name/collection type</i>	-	-
Subtotal Receipts	108,112	111,270
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>		

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

***REPORTS REQUIRED BY GOVERNMENT
AUDITING STANDARDS***



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditor's Report and on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Kristine Russell
District Attorney of the Seventeenth Judicial District
Lafourche Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the District Attorney of the Seventeenth Judicial District, Lafourche Parish Louisiana as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 7, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement 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 that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Stagni & Company

Thibodaux, Louisiana
June 7, 2021

