

**DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT**
Financial Report

Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Trent Brignac
District Attorney of the Thirteenth Judicial District
Parish of Evangeline, Louisiana
Ville Platte, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth 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 and each major fund 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 the budgetary comparison schedules, schedule of employer's share of net pension liability, and schedule of employer contributions, pages 32 – 38, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The District Attorney has omitted 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 Justice System Funding schedules, pages 40-41, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Justice System Funding schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Justice System Funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2021, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 14, 2021

BASIC FINANCIAL STATEMENTS

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Statement of Net Position
December 31, 2020

	Governmental Activities
	<u> </u>
ASSETS	
Cash and interest-bearing deposits	\$ 765,929
Due from other governmental units	123,601
Capital assets, net	<u>47,108</u>
Total assets	<u>936,638</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>306,088</u>
LIABILITIES	
Accounts and other payables	35,663
Seized funds liability	65,908
Long-term liabilities:	
Due after one year -	
Compensated absences payable	28,814
Net pension liability	<u>297,697</u>
Total liabilities	<u>428,082</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>158,262</u>
NET POSITION	
Net investment in capital assets	47,108
Restricted for child support programs	29,920
Restricted for grant provisions	23,662
Unrestricted	<u>555,692</u>
Total net position	<u>\$ 656,382</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Statement of Activities
For the Year Ended December 31, 2020

Activities	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating Grants	Revenue and
		Services	and Contributions	Changes in Net Position
				Governmental
				Activities
Governmental activities:				
General government -				
Judicial	<u>\$1,468,062</u>	<u>\$ 727,815</u>	<u>\$ 536,894</u>	<u>\$ (203,353)</u>
General revenues:				
Confiscated assets income				3,009
Interest and investment earnings				2,243
Nonemployer pension contributions				41,607
Miscellaneous				<u>18,987</u>
Total general revenues				<u>65,846</u>
Change in net position				(137,507)
Net position, beginning				<u>793,889</u>
Net position, ending				<u>\$ 656,382</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.

Pretrial Intervention Fund

To account for the collection of probation fees which are used to help young people on a pretrial-probationary period.

Families in Need of Service Fund

To account for the administration of FINS contract used to address the needs of juvenile offenders.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Balance Sheet
Governmental Funds
December 31, 2020

	<u>General</u>	<u>Pretrial Intervention</u>	<u>Families in Need of Service</u>	<u>Total</u>
ASSETS				
Cash and interest-bearing deposits	\$ 532,861	\$ 214,036	\$ 19,032	\$ 765,929
Due from other governmental units	<u>118,971</u>	<u>-</u>	<u>4,630</u>	<u>123,601</u>
Total assets	<u>\$ 651,832</u>	<u>\$ 214,036</u>	<u>\$ 23,662</u>	<u>\$ 889,530</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 35,663	\$ -	\$ -	\$ 35,663
Seized funds liability	<u>65,908</u>	<u>-</u>	<u>-</u>	<u>65,908</u>
Total liabilities	<u>101,571</u>	<u>-</u>	<u>-</u>	<u>101,571</u>
Fund balances:				
Restricted for child support programs	29,920	-	-	29,920
Restricted for grant provisions	-	-	23,662	23,662
Committed	-	214,036	-	214,036
Unassigned	<u>520,341</u>	<u>-</u>	<u>-</u>	<u>520,341</u>
Total fund balances	<u>550,261</u>	<u>214,036</u>	<u>23,662</u>	<u>787,959</u>
Total liabilities and fund balances	<u>\$ 651,832</u>	<u>\$ 214,036</u>	<u>\$ 23,662</u>	<u>\$ 889,530</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

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

Total fund balances for the governmental funds at December 31, 2020	\$ 787,959
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:	
Equipment, vehicles, and building improvements, net of \$80,571 accumulated depreciation	47,108
Deferred outflows of expenditures for the pension plans are not a use of current resources and, therefore, are not reported in the funds	306,088
Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds.	
Compensated absences payable	\$ (28,814)
Net pension liability	<u>(297,697)</u> <u>(326,511)</u>
Deferred inflows of contributions for the pension plans are not available resources and, therefore, are not reported in the funds	<u>(158,262)</u>
Net position at December 31, 2020	<u>\$ 656,382</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

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

For the Year Ended December 31, 2020

	General	Pretrial Intervention	Families in Need of Service	Total
Revenues:				
Fees, services, and commissions	\$ 169,221	\$ 140,039	\$ -	\$ 309,260
Intergovernmental revenue -				
Federal and state grants	176,749	-	27,780	204,529
Local appropriations	418,555	-	-	418,555
On-behalf payments	332,365	-	-	332,365
Confiscated assets income	3,009	-	-	3,009
Interest income	1,735	508	-	2,243
Other revenues	18,987	-	-	18,987
Total revenues	<u>1,120,621</u>	<u>140,547</u>	<u>27,780</u>	<u>1,288,948</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	972,077	67,239	15,849	1,055,165
Insurance	92,821	-	-	92,821
Automobile operation and maintenance	18,279	-	-	18,279
Dues and subscriptions	12,272	25	100	12,397
Equipment maintenance	11,732	-	-	11,732
Office expenditures	150,057	1,000	930	151,987
Professional fees	19,150	-	-	19,150
Travel, conference, and training	2,690	-	377	3,067
Outside services and fees	390	-	-	390
Restitution	-	14,041	-	14,041
Other	7,641	-	163	7,804
Total expenditures	<u>1,287,109</u>	<u>82,305</u>	<u>17,419</u>	<u>1,386,833</u>
Excess (deficiency) of revenues over expenditures	<u>(166,488)</u>	<u>58,242</u>	<u>10,361</u>	<u>(97,885)</u>
Other financing sources (uses):				
Transfers in	139,267	-	-	139,267
Transfer out	<u>(39,267)</u>	<u>(100,000)</u>	<u>-</u>	<u>(139,267)</u>
Total financing sources (uses)	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(66,488)	(41,758)	10,361	(97,885)
Fund balances, beginning	<u>616,749</u>	<u>255,794</u>	<u>13,301</u>	<u>885,844</u>
Fund balances, ending	<u>\$ 550,261</u>	<u>\$ 214,036</u>	<u>\$ 23,662</u>	<u>\$ 787,959</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline 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

Total net changes in fund balances for the year ended December 31, 2020 per the statement of revenues, expenditures, and changes in fund balances			\$ (97,885)
The change in net position 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.			
Depreciation expense			(3,794)
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 the governmental funds.			
Compensated absences payable	\$ (535)		
Net pension liability	<u>(35,293)</u>	<u>(35,828)</u>	
Change in net position for the year ended December 31, 2020 per the statement of activities			<u>\$ (137,507)</u>

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, 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 Thirteenth Judicial District (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 Thirteenth Judicial District encompasses Evangeline Parish, 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 discussed in subsequent subsections of this note.

A. Financial Reporting Entity

These financial statements only include funds and activities 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 additionally, the parish government pays a monthly supplement for salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth 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 a monthly supplement for salaries and operating expenditures from 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

Government-Wide Financial Statements

The government-wide financial statements provide operational accountability information for the District Attorney as an economic unit. The government-wide financial statements report the District Attorney's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the District Attorney.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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 and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District Attorney are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, expenditures, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the District Attorney. The various funds of the District Attorney are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

The General Fund is always a major governmental fund. Other individual major governmental funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type and at least five percent of the corresponding total for all governmental funds combined or funds designated as major at the discretion of the District Attorney. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

Governmental Funds -

The focus of the governmental funds' 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. The District Attorney reports these major governmental funds and fund types:

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 THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the District Attorney. The following are the District Attorney's major special revenue funds:

The Pretrial Intervention Fund is used to account for the collection of probation fees.

The Families in Need of Service Fund is used to account for the administration of the FINS contract used to address the needs of juvenile offenders.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

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

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

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 taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

Allocation of indirect expenses

The District Attorney reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

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.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Capital Assets

Capital assets, which include equipment, vehicles, and building improvements 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 acquisition value at the date of donation. The District Attorney maintains a threshold level of \$5,000 or more for capitalizing capital assets.

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

Equipment and vehicles	5-10 years
------------------------	------------

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

Compensated Absences

Employees of the District Attorney's office earn three weeks of paid time off per year. At the end of each year, employees may carryforward 12 weeks of paid time off earned but not taken. Subject to the above limitation, unused paid time off is paid to an employee upon retirement or resignation at rates being earned by that employee at separation.

Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 5), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 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. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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. At December 31, 2020, the District Attorney's deferred outflows of resources and deferred inflows of resources on the government-wide statement are attributable to its pension plans.

Equity Classifications

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

- a. 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.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. At December 31, 2020, the District Attorney reported \$53,582 of restricted net position, none of which was restricted by enabling legislation. It is the District Attorney's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position – consists 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:

- a. 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.
- b. 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.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. 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.
- d. 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.
- e. Unassigned – all other spendable amounts.

It is the District Attorney's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the District Attorney uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

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, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

(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 \$765,929 as follows:

Demand deposits	\$ 288,795
Time, savings, and money market deposits	<u>477,134</u>
Total	<u>\$ 765,929</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 market. 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 were secured as follows:

Bank balances	<u>\$ 792,245</u>
Federal deposit insurance	500,000
Pledged securities	<u>292,245</u>
Total	<u>\$ 792,245</u>

Deposits in the amount of \$292,245 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.

(3) Due from Other Governmental Units

Amounts due from other governmental units in the amount of \$123,601 at December 31, 2020 consisted of the following:

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Evangeline Parish Sheriff - fines, court costs, and other fees	\$ 84,051
State of Louisiana - Title IV-D incentive payments	29,920
State of Louisiana - Victims Assistance grant	5,000
State of Louisiana - Families in Need of Service grant	<u>4,630</u>
Total	<u>\$123,601</u>

(4) Capital Assets

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

	<u>Balance</u> 1/1/2020	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/2020
Governmental activities:				
Capital assets being depreciated -				
Equipment, vehicles, and improvements	\$ 127,679	\$ -	\$ -	\$ 127,679
Less accumulated depreciation	<u>76,777</u>	<u>3,794</u>	<u>-</u>	<u>80,571</u>
Governmental activities, capital assets, net	<u>\$ 50,902</u>	<u>\$ (3,794)</u>	<u>\$ -</u>	<u>\$ 47,108</u>

Depreciation expense for the year ended December 31, 2020 of \$3,794 was charged to the Judicial function.

(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 District Attorney 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.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

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

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

² Joined plan after July 1, 1990

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 Employer Contributions
PERS	9.50%	12.25%	\$ 4,768	\$46,886
DARS	8.00%	4.00%	36,839	9,237

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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	\$ 2,774	0.058926%	0.003577%
DARS	294,923	0.372249%	0.025023%

Since the measurement date of the net pension liability was December 31, 2019 for PERS and June 30, 2020 for DARS, the net pension liability is based upon fiduciary net position for 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:

	PERS	DARS
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2019
Expected remaining service lives	4	6
Inflation Rate	2.40%	2.3%
Projected salary increases	4.75%	5.0%
Projected benefit changes including COLAs	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5), (6)

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

- (1) Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality.
- (2) For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale.
- (3) Pub-2010 Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
- (4) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females using the MP2019 scale.
- (5) Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, using the MP2019 scale.
- (6) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, using the MP2019 scale.

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.

Discount Rate

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

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

*Plan Cash Flow Assumptions:

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

The discount rate used to measure the total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. For DARS the long-term expected rate of return 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%	3.41%	48.27%	5.54%
Alternative Investments	11%	0.61%	26.77%	1.87%
Real Estate	2%	0.11%	-	-
Total	<u>100%</u>		<u>100%</u>	

* Arithmetic real rates of return

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 \$133,023 in pension expense related to its participation in PERS and DARS.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

	PERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 24,833
Changes of assumptions	38,741	-
Net differences between projected and actual earnings on plan investments	-	103,981
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,303	472
Contributions subsequent to the measurement date	46,886	-
Total	<u>\$ 87,930</u>	<u>\$ 129,286</u>

	DARS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 14,049	\$ 28,156
Changes of assumptions	132,401	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	19,278	820
Net differences between projected and actual earnings on plan investments	47,812	-
Contributions subsequent to the measurement date	4,618	-
Total	<u>\$ 218,158</u>	<u>\$ 28,976</u>

Deferred outflows of resources of \$51,504 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, 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:

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

Year Ended December 31	PERS	DARS
2021	\$ (19,448)	\$ 41,168
2022	(25,037)	43,026
2023	3,054	49,319
2024	(46,811)	29,036
2025	-	22,015
Total	<u>\$ (88,242)</u>	<u>\$ 184,564</u>

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

The following presents the proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, 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:

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.50%	\$ 299,809	\$ 2,774	\$ (246,136)
DARS	6.25%	538,734	294,923	90,620
Total		<u>\$ 838,543</u>	<u>\$ 297,697</u>	<u>\$ (155,516)</u>

At December 31, 2020 the District Attorney reported payables of \$22,545 for the contractually required contributions for the month of December 2020. These amounts are included in liabilities and reported as accounts and other payables in these financial statements.

(6) Deferred Compensation Plan

The District Attorney's office offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all District Attorney employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

Complete disclosures relating to the plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

(7) Interfund Transfers

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

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ 139,267	\$ 39,267
Pretrial Intervention	<u>-</u>	<u>100,000</u>
	<u>\$ 139,267</u>	<u>\$ 139,267</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.

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

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 \$332,365 were recorded as intergovernmental revenue and judicial expenditures in the government-wide and General Fund financial statements.

(9) Pending Litigation

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (Continued)

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

A detail of compensation, benefits, and other payments to Trent Brignac, District Attorney, for the year ended December 31, 2020 follows:

Salary	\$ 120,785	
Benefits - payroll taxes	1,751	
Retirement	4,831	
Auto Allowance	13,980	
Cell phone	1,914	
Conference registration fees	725	
Dues	963	
Hotels	378	
Meals	42	
Travel	105	
Wellness membership	<u>300</u>	
		\$ 145,774
On-behalf payments for salaries and fringe benefits:		
Salaries (as allowed by RS 16:10)	53,154	
Fringe benefits paid by State of Louisiana	<u>2,897</u>	
		<u>56,051</u>
Total		<u>\$ 201,825</u>

(11) 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.

(12) Risks and Uncertainties

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 THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, 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	\$ 244,500	\$ 142,283	\$ 169,221	\$ 26,938
Intergovernmental revenues -				
Federal and state grants	180,000	159,871	176,749	16,878
Local appropriations	430,000	418,555	418,555	-
On-behalf payments	305,000	310,016	332,365	22,349
Confiscated assets income	10,000	3,009	3,009	-
Interest income	1,500	1,500	1,735	235
Other revenues	25,000	12,052	18,987	6,935
Total revenues	<u>1,196,000</u>	<u>1,047,286</u>	<u>1,120,621</u>	<u>73,335</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	885,000	934,316	972,077	(37,761)
Insurance	82,000	86,000	92,821	(6,821)
Automobile operation and maintenance	14,000	18,250	18,279	(29)
Dues and subscriptions	9,000	12,250	12,272	(22)
Equipment maintenance	12,000	11,750	11,732	18
Office expenditures	140,500	150,060	150,057	3
Professional fees	16,000	24,150	19,150	5,000
Travel, conference, and training	18,000	4,000	2,690	1,310
Outside services and fees	400	-	390	(390)
Other	5,500	1,159	7,641	(6,482)
Total expenditures	<u>1,182,400</u>	<u>1,241,935</u>	<u>1,287,109</u>	<u>(45,174)</u>
Excess (deficiency) of revenues over expenditures	<u>13,600</u>	<u>(194,649)</u>	<u>(166,488)</u>	<u>28,161</u>
Other financing sources (uses):				
Transfers in	-	229,250	139,267	(89,983)
Transfers out	-	-	(39,267)	(39,267)
Total other financing sources (uses)	<u>-</u>	<u>229,250</u>	<u>100,000</u>	<u>(129,250)</u>
Net change in fund balance	13,600	34,601	(66,488)	(101,089)
Fund balance, beginning	<u>616,749</u>	<u>616,749</u>	<u>616,749</u>	<u>-</u>
Fund balance, ending	<u>\$ 630,349</u>	<u>\$ 651,350</u>	<u>\$ 550,261</u>	<u>\$ (101,089)</u>

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Pretrial Intervention 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	\$ 200,000	\$ 140,000	\$ 140,039	\$ 39
Interest income	300	-	508	508
Total revenues	<u>200,300</u>	<u>140,000</u>	<u>140,547</u>	<u>547</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	70,000	67,250	67,239	11
Dues and subscriptions	-	-	25	(25)
Office expenditures	15,000	1,025	1,000	25
Restitution	<u>50,000</u>	<u>14,050</u>	<u>14,041</u>	<u>9</u>
Total expenditures	<u>135,000</u>	<u>82,325</u>	<u>82,305</u>	<u>20</u>
Excess of revenues over expenditures	<u>65,300</u>	<u>57,675</u>	<u>58,242</u>	<u>567</u>
Other financing uses:				
Transfers out	<u>(45,000)</u>	<u>(90,000)</u>	<u>(100,000)</u>	<u>(10,000)</u>
Net change in fund balance	20,300	(32,325)	(41,758)	(9,433)
Fund balance, beginning	<u>255,794</u>	<u>255,794</u>	<u>255,794</u>	<u>-</u>
Fund balance, ending	<u>\$ 276,094</u>	<u>\$ 223,469</u>	<u>\$ 214,036</u>	<u>\$ (9,433)</u>

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Families in Need of Service 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 and state grants	\$ 26,000	\$ 32,410	\$ 27,780	\$ (4,630)
Other revenues	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>30,000</u>	<u>32,410</u>	<u>27,780</u>	<u>(4,630)</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	17,200	15,890	15,849	41
Dues and subscriptions	-	-	100	(100)
Office expenditures	12,000	1,200	930	270
Travel, conference, and training	500	377	377	-
Other	<u>-</u>	<u>-</u>	<u>163</u>	<u>(163)</u>
Total expenditures	<u>29,700</u>	<u>17,467</u>	<u>17,419</u>	<u>48</u>
Net change in fund balance	300	14,943	10,361	(4,582)
Fund balance, beginning	<u>13,301</u>	<u>13,301</u>	<u>13,301</u>	<u>-</u>
Fund balance, ending	<u>\$ 13,601</u>	<u>\$ 28,244</u>	<u>\$ 23,662</u>	<u>\$ (4,582)</u>

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

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

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	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
<i>District Attorney's Retirement System*</i>					
2020	0.372249%	\$294,923	\$123,940	237.96%	84.86%
2019	0.347226%	111,704	51,105	218.58%	93.13%
2018	0.270892%	87,171	121,814	71.56%	92.92%
2017	0.256297%	69,129	145,650	47.46%	93.57%
2016	0.213079%	40,785	113,048	36.08%	95.09%
2015	0.160581%	8,650	110,160	7.85%	98.56%
<i>Parochial Employees Retirement System**</i>					
2020	0.058926%	\$ 2,774	\$373,633	0.74%	99.90%
2019	0.057871%	256,852	355,762	72.20%	88.86%
2018	0.055349%	(41,083)	340,683	-12.06%	101.98%
2017	0.059343%	122,218	351,941	34.73%	94.15%

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

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

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

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

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

<u>Year ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractual Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
<i>District Attorney's Retirement System</i>					
2020	\$ 9,237	\$ 9,237	\$ -	\$230,918	4.00%
2019	5,924	5,924	-	123,940	4.78%
2018	639	639	-	51,105	1.25%
2017	-	-	-	121,814	0.00%
2016	2,549	2,549	-	145,650	1.75%
2015	4,963	4,963	-	113,048	4.39%
<i>Parochial Employees Retirement System</i>					
2020	\$46,886	\$46,886	\$ -	\$382,741	12.25%
2019	42,968	42,968	-	373,633	11.50%
2018	40,913	40,913	-	355,762	11.50%
2017	42,585	42,585	-	340,683	12.50%

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

The accompanying notes are an integral part of this schedule.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, 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:

The District Attorney prepares a proposed budget for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. 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. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After holding 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. All budgetary appropriations lapse at the end of each fiscal year. 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) Excess of Expenditures Over Appropriations

The General fund incurred expenditures in excess of appropriations in the amount of \$45,174 for the year ended December 31, 2020.

(3) Pension Plans

Changes of Benefit Terms:

A. Parochial Employees Retirement System of Louisiana

There were no changes of benefit terms for the year ended December 31, 2020.

B. District Attorney's Retirement System of Louisiana

There were no changes of benefit terms for the year ended December 31, 2020.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Required Supplementary Information (Continued)

Changes of Assumptions:

<u>Year ended December 31,</u>	<u>Discount Rate</u>	<u>Investment Rate of Return</u>	<u>Inflation Rate</u>	<u>Expected Remaining Service Lives</u>	<u>Projected Salary Increase</u>
*Parochial Employees Retirement System of Louisiana - Plan A					
2020	6.50%	6.50%	2.40%	4	4.75%
2019	6.50%	6.50%	2.40%	4	4.75%
2018	6.75%	6.75%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
**District Attorney's Retirement System					
2020	6.25%	6.25%	2.30%	6	5.00%
2019	6.50%	6.50%	2.40%	6	5.50%
2018	6.50%	6.50%	2.40%	6	5.50%
2017	6.75%	6.75%	2.50%	7	5.50%
2016	7.00%	7.00%	2.50%	7	5.50%
2015	7.25%	7.25%	2.75%	6	6.25%

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

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

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2020

Entity Name: District Attorney of the Thirteenth Judicial District
LLA Entity ID#: 1331
Date that reporting period ended: 12/31/2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Cash Basis Presentation		
Receipts From:		
Evangeline Parish Sheriff - Fines	\$ 31,156	\$ 32,487
Evangeline Parish Sheriff - Surety Bond	5,051	11,439
Evangeline Parish Sheriff - Bond Fees	465	1,036
Evangeline Parish Sheriff - Worthless Checks	542	-
Ville Platte City Court - Criminal Fines - Other	<u>1,360</u>	<u>738</u>
 Total receipts	 <u>\$ 38,574</u>	 <u>\$ 45,700</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2020

Entity Name: District Attorney of the Thirteenth Judicial District
LLA Entity ID#: 1331
Date that reporting period ended: 12/31/2020

	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 54,483</u>	<u>\$ 72,446</u>
Add Collections:		
Asset Forfeiture/Sale	10,317	36,918
Restitution	<u>14,469</u>	<u>8,071</u>
Subtotal Collections	<u>24,786</u>	<u>44,989</u>
Less Disbursements to Governments:		
Evangeline Parish Clerk of Court - Forfeited Asset	150	695
Evangeline Parish Criminal Court Fund - Forfeited Asset	806	2,202
Evangeline Parish Sheriff - Forfeited Asset	-	4,850
Louisiana District Attorney's Association - Forfeited Asset	42	116
Louisiana Probation and Parole - Forfeited Asset	2,419	-
Ville Platte Police Department - Forfeited Asset	-	1,757
Less Amounts Retained by Collecting Agency:		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	806	2,202
Less Disbursements to Individuals:		
Restitution payments to individuals	<u>2,600</u>	<u>11,441</u>
Subtotal Disbursements/Retainage	<u>6,823</u>	<u>23,263</u>
Total Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 72,446</u>	<u>\$ 94,172</u>

**INTERNAL CONTROL, COMPLIANCE,
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

The Honorable Trent Brignac
District Attorney of the Thirteenth Judicial District
Parish of Evangeline, Louisiana
Ville Platte, 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 Thirteenth 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 14, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan, as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2020-002.

District Attorney's Response to Findings

The District Attorney's response to the findings identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or 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

Ville Platte, Louisiana
June 14, 2021

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

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

Part I. Current Year Findings Relating to an Audit in Accordance with *Government Auditing Standards*:

A. Internal Control

2020-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

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

CRITERIA: AU-C §315.04, Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement, defines internal control as follows: "Internal control is a process, effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: The cause of the condition is the fact that the District Attorney does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities, including fraud and/or defalcations, may occur and not be prevented and/or detected.

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

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 accounting duties.

B. Compliance

2020-002 Budget Amendment Noncompliance

Fiscal year finding initially occurred: 2020

CONDITION: Budgeted revenue exceeded actual revenue by five percent or more in the FINS Fund.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan
For the Year Ended December 31, 2020 (Continued)

CRITERIA: LSA-RS 39:1311 et seq, Budgetary Authority and Control, provides for "amending the budget when total revenues plus projected revenues are failing to meet total budgeted revenues by 5% or more, or when total expenditures plus projected expenditures exceed budgeted expenditures by 5% or more."

CAUSE: The cause results from the failure to properly monitor the revenue of the District Attorney and amend the budget to reflect current collections.

EFFECT: The District Attorney could have overspent causing a negative fund balance.

RECOMMENDATION: We recommend that the budget be amended in accordance with the requirements of RS 39:1311, the Local Government Budget Act.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The District Attorney will comply with all requirements of RS 39:1311 of the Local Government Budget Act.

Part II. Prior Year Findings Relating to an Audit in Accordance with Government Auditing Standards:

A. Internal Control

2019-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

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

RECOMMENDATION: Management should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See finding 2020-001.

2019-002 Financial Reporting

Fiscal year finding initially occurred: 2007

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

CURRENT STATUS: Resolved.

B. Compliance

There were no findings to report.