

R E P O R T

LOUISIANA DISTRICT ATTORNEYS'  
ASSOCIATION, INC.

JUNE 30, 2021 AND 2020

LOUISIANA DISTRICT ATTORNEYS'  
ASSOCIATION, INC.

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## INDEPENDENT AUDITOR'S REPORT

December 30, 2021

Louisiana District Attorneys' Association, Inc.  
2525 Quail Drive  
Baton Rouge, LA 70808

### Report on the Financial Statements

We have audited the accompanying financial statements of Louisiana District Attorneys' Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### 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 an opinion on these financial statements based on our audits. We conducted our audits 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.

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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 opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana District Attorneys' Association, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is 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. The information has been subjected to the auditing procedures applied in the audit of the 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 information is 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 December 30, 2021 on our consideration of the Association'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 the 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 the effectiveness of Association's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Louisiana District Attorneys' Association's internal control over financial reporting and compliance.

*Duplantier, Sharpman, Hogan and Drake, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2021 AND 2020

ASSETS

	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 557,575	\$ 410,686
Grants receivable	249,191	194,045
Accounts receivable	11,543	10,380
Total current assets	818,309	615,111
 <b>PROPERTY AND EQUIPMENT, NET</b>	 2,678,550	 2,854,605
 <b>OTHER ASSETS:</b>		
Deposits	918	918
Total other assets	918	918
 <b>TOTAL ASSETS</b>	 \$ 3,497,777	 \$ 3,470,634

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 160,370	32,005
Deferred income	118,029	71,644
Note payable - current portion	62,245	2,500,000
Other liabilities	-	5,840
Total current liabilities	340,644	2,609,489
 <b>LONG-TERM LIABILITIES:</b>		
Note payable	1,772,645	-
Total long-term liabilities	1,772,645	-
 <b>Total Liabilities</b>	 2,113,289	 2,609,489
 <b>NET ASSETS:</b>		
Without donor restrictions	1,384,488	861,145
Total net assets without donor restrictions	1,384,488	861,145
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 \$ 3,497,777	 \$ 3,470,634

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUE AND SUPPORT:		
Assessments:		
Membership	\$ 747,034	\$ 677,754
Conference and training	148,614	234,150
Reimbursement from District Attorneys' Retirement System (DARS)	5,210	38,431
Shared services	12,000	12,000
Rental income	72,000	72,000
Grants	1,603,059	1,435,995
IT services	29,902	15,637
Law enforcement handbook	8,417	9,653
Gain on sale of building	762,000	-
Other income	71,951	112,993
Total revenue and support	3,460,187	2,608,613
EXPENSES:		
Program services	2,727,120	2,531,497
Management and general - Association	204,514	196,669
Management and general - DARS	5,210	38,431
Total expenses	2,936,844	2,766,597
Changes in net assets	523,343	(157,984)
Net assets beginning of year	861,145	1,019,129
NET ASSETS END OF YEAR	\$ 1,384,488	861,145

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021

	PROGRAM							SERVICES							SUPPORT SERVICES			Grand Total		
	Child Support Enforcement	Enhanced Prosecutors' Resources	National Criminal History	RICO Financial Investigations	Crime Victims' Assistance	Training & Equipment	Elderly Services Program	Victim Outreach	Human Trafficking	NICS	Member Services	Worthless Checks	Highway Traffic Safety	LA Learning	Total Program	Management & General Association	DARS		Total Support	
Salaries and wages	\$ 76,218	\$ 113,447	\$ 104,379	\$ 54,451	\$ 78,229	\$ -	\$ 5,258	\$ -	\$ 74,471	\$ -	\$ 79,054	\$ 403,650	\$ 21,248	\$ 128,027	\$ 71,840	\$ 1,210,272	\$ 65,711	\$ -	65,711	\$ 1,275,983
Payroll taxes and benefits	12,685	18,949	21,559	15,321	19,001	-	409	-	17,582	-	18,713	94,673	6,641	27,232	20,393	273,158	15,412	-	15,412	288,570
Automobile expenses	-	-	-	-	-	-	-	-	-	-	-	13,790	-	-	-	13,790	2,245	-	2,245	16,035
Contractual services	2,520	10,970	61,512	3,170	13,780	-	3,780	-	33,600	-	20,000	98,952	351	3,020	3,520	255,175	16,108	-	16,108	271,283
Insurance	480	715	658	355	492	-	610	-	477	-	498	22,631	136	799	453	28,304	3,684	-	3,684	31,988
Travel and luncheons	-	3,314	336	956	8,684	-	1,086	-	1,898	6,142	-	19,673	-	8,436	-	50,525	3,203	-	3,203	53,728
Postage	-	8	-	146	2,445	-	5	-	-	-	-	1,155	19	1	-	3,779	188	2,148	2,336	6,115
Telephone and utilities	6,582	1,067	1,758	3,153	5,048	-	-	-	376	-	684	28,522	3,384	3,641	-	54,215	4,643	-	4,643	58,858
Printing and newsletter	-	-	-	3,447	175	630	403	-	-	5,578	-	4,130	-	12,113	-	26,476	672	-	672	27,148
Consumable supplies	4,737	38,445	-	4,018	2,871	-	6,222	2,113	-	-	-	24,616	826	4,281	225	88,354	4,007	2,072	6,079	94,433
Equipment rentals, repairs, and maintenance	9,246	-	667	2,405	991	2,910	7,370	-	-	4,370	-	119,171	5,899	15,429	-	168,458	19,400	990	20,390	188,848
Dues, subscriptions, registration	4,120	696	-	473	1,485	-	907	-	-	10	-	20,715	-	1,192	-	29,598	3,372	-	3,372	32,970
Interest	-	-	-	-	-	-	-	-	-	-	-	76,565	-	-	-	76,565	12,464	-	12,464	89,029
IT Expense	-	-	-	-	-	-	-	-	1,436	-	-	-	159	-	300	1,895	-	-	-	1,895
Equipment purchased	2,600	15,162	6,820	-	162	3,581	-	6,790	4,319	-	-	35,985	-	9,762	-	85,181	5,858	-	5,858	91,039
Conference expenses	-	-	-	8,149	-	7,090	16,450	-	-	33,900	-	91,678	-	3,707	-	160,974	14,924	-	14,924	175,898
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-	-	66,523	-	-	-	66,523	10,829	-	10,829	77,352
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-	133,878	-	-	-	133,878	21,794	-	21,794	155,672
<b>Total expenses</b>	<b>\$ 119,188</b>	<b>\$ 202,773</b>	<b>\$ 197,689</b>	<b>\$ 96,044</b>	<b>\$ 133,363</b>	<b>\$ 14,211</b>	<b>\$ 42,500</b>	<b>\$ 8,903</b>	<b>\$ 134,159</b>	<b>\$ 50,000</b>	<b>\$ 118,949</b>	<b>\$ 1,256,307</b>	<b>\$ 38,663</b>	<b>\$ 217,640</b>	<b>\$ 96,731</b>	<b>\$ 2,727,120</b>	<b>\$ 204,514</b>	<b>\$ 5,210</b>	<b>\$ 209,724</b>	<b>\$ 2,936,844</b>



LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020

	PROGRAM							SERVICES						SUPPORT SERVICES		Grand Total		
	Child Support Enforcement	Enhanced Prosecutors' Resources	National Criminal History	RICO Financial Investigations	Crime Victims' Assistance	Training & Equipment	Elderly Services Program	Member Services	Worthless Checks	Highway Traffic Safety	LA Learning	Total Program	Management & General Association	DARS	Total Support			
Salaries and wages	\$ 68,193	\$ 107,441	\$ 93,118	\$ 61,303	\$ 103,715	\$ -	\$ 5,427	\$ -	\$ 137,601	\$ 356,914	\$ 30,215	\$ 112,882	\$ 68,832	\$ 1,145,641	\$ 62,985	\$ 16,602	79,587	\$ 1,225,228
Payroll taxes and benefits	12,974	18,409	18,852	17,234	17,931	-	404	-	33,619	68,185	12,398	25,023	19,466	244,495	12,033	4,379	16,412	260,907
Automobile expenses	-	-	-	-	-	-	-	-	-	10,956	-	-	-	10,956	1,933	-	1,933	12,889
Contractual services	1,215	7,776	9,290	1,701	44,860	-	3,645	-	6,475	59,494	9,987	2,415	6,000	152,858	10,499	-	10,499	163,357
Insurance	432	673	518	388	654	-	603	-	859	26,009	276	711	434	31,557	4,590	105	4,695	36,252
Travel and luncheons	7,143	1,304	2,730	4,176	3,947	-	21,265	-	3,805	13,239	-	28,571	1,654	87,834	2,336	1,988	4,324	92,158
Postage	2	512	-	-	-	-	398	-	-	1,606	20	1,247	-	3,785	283	2,491	2,774	6,559
Telephone and utilities	6,369	1,440	1,397	3,486	3,765	-	278	-	557	28,748	6,593	3,156	-	55,789	5,073	17	5,090	60,879
Printing and newsletter	2,400	-	-	-	26,015	-	2,778	-	-	6,402	-	207	-	37,802	1,130	-	1,130	38,932
Consumable supplies	5,347	42,974	-	4,345	2,433	88	22,574	3,037	-	19,400	2,883	4,741	404	108,226	3,423	2,362	5,785	114,011
Equipment rentals, repairs, and maintenance	10,429	651	611	2,108	3,220	10,000	16,889	3,723	-	109,608	9,317	11,113	-	177,669	19,343	348	19,691	197,360
Dues, subscriptions, registration	6,635	-	595	13	-	-	1,399	-	595	24,030	-	363	439	34,069	4,241	-	4,241	38,310
Interest	-	-	-	-	-	-	-	-	-	97,219	-	-	-	97,219	17,156	-	17,156	114,375
IT Expense	-	-	-	-	-	-	-	-	-	-	1,359	-	300	1,659	-	5,350	5,350	7,009
Equipment purchased	-	582	420	-	-	5,295	-	1,230	-	21,185	-	-	-	28,712	3,738	2,671	6,409	35,121
Conference expenses	-	-	-	7,691	-	-	3,900	-	-	109,337	-	28,665	-	149,593	19,295	-	19,295	168,888
Miscellaneous expense	-	-	-	-	-	-	-	-	-	28,923	-	1,500	-	30,423	5,103	2,118	7,221	37,644
Depreciation expense	-	-	-	-	-	-	-	-	-	133,210	-	-	-	133,210	23,508	-	23,508	156,718
<b>Total expenses</b>	<b>\$ 121,139</b>	<b>\$ 181,762</b>	<b>\$ 127,531</b>	<b>\$ 102,445</b>	<b>\$ 206,540</b>	<b>\$ 15,383</b>	<b>\$ 79,560</b>	<b>\$ 7,990</b>	<b>\$ 183,511</b>	<b>\$ 1,114,465</b>	<b>\$ 73,048</b>	<b>\$ 220,594</b>	<b>\$ 97,529</b>	<b>\$ 2,531,497</b>	<b>\$ 196,669</b>	<b>\$ 38,431</b>	<b>\$ 235,102</b>	<b>\$ 2,766,597</b>

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 523,343	\$ (157,984)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	155,672	156,718
Gain on sale of building	(762,000)	(5,585)
Increase in cash surrender value of life insurance	-	353,615
Changes in operating assets and liabilities:		
Accounts and grants receivable	(56,309)	286,353
Accounts payable and other liabilities	122,525	(158,416)
Deferred income	46,385	(148,390)
Life insurance payable	-	(105,044)
Net cash provided by operating activities	<u>29,616</u>	<u>221,267</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	835,000	22,000
Purchase of property and equipment	<u>(52,617)</u>	<u>(107,083)</u>
Net cash provided (used) by investing activities	<u>782,383</u>	<u>(85,083)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from note	1,876,875	
Payments on note	<u>(2,541,985)</u>	-
Net cash used by financing activities	<u>(665,110)</u>	<u>-</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	146,889	136,184
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>410,686</u>	<u>274,502</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 557,575</u>	<u>\$ 410,686</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	<u>\$ 89,029</u>	<u>\$ 114,375</u>

See accompanying notes.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

DESCRIPTION OF OPERATIONS:

The Louisiana District Attorneys' Association, Inc. (Association) is a nonprofit Association established to provide assistance to participating Louisiana district attorneys and assistant district attorneys. The assistance includes education, training and resources. Funding is received from assessments of the district attorneys' offices and participation in other federal grant programs including child support enforcement, improvement of criminal records, RICO financial investigations, crime victims' assistance, highway traffic safety, worthless checks, enhanced prosecutor, NICS record improvement program and violence against women programs. These federal programs are received directly from the issuing agencies, through the Louisiana Commission on Law Enforcement (LCLE), whereas the Association is a sub-recipient, Louisiana Highway Safety Commission and the Louisiana Department of Social Services (DSS).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses recorded when they are incurred.

The statement of activities presents expenses of the Association's operations functionally between program and support services.

New Accounting Pronouncements:

Beginning July 1, 2019, the Association adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Update clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities. A footnote on the change in accounting principle has also been added to the financial statements.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Income Taxes:

The Association is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(6). Accordingly, no provisions for Federal or State income taxes have been recorded in the financial statements.

The Association's federal exempt organization tax returns for the years ended June 30, 2021, 2020 and 2019 are subject to examination by the Internal Revenue Service, generally three years after they are filed.

Accounting Standards Codification 740 (ASC 740) requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. The Association has evaluated its tax positions and determined that it does not have any uncertain tax positions that meet the criteria under ASC 740. Accordingly, ASC 740 does not have any impact on the accompanying financial statements.

Deferred Income:

Deferred income consists of assessments, conference and rental income for upcoming months. These items are recorded as deferred income and recognized over the period to which it relates.

Statement of Cash Flows:

For purposes of the statement of cash flows, the Association considers cash and cash equivalents to be all items designated as "cash and cash equivalents" on the statement of financial position.

Accounts and Grants Receivable:

Accounts receivable represents amounts due from district attorney offices for assessments, training and other various services that have been billed and not been received as of June 30, 2021 and 2020. Grants receivable represents amounts due from grantors for reimbursable expenses under the grant. Based on past experience in collections, no allowance for doubtful accounts has been recorded.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Allocated Expenses

The Statement of Functional Expenses charges expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting these functions.

Revenue and Support:

*Grants*

The Association receives as revenue and support grants which management has determined are contributions. The Association recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier or right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with restrictions are reclassified to net assets without restrictions, and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

*Assessments*

Revenue from assessments are dues collected from members. Membership is optional for each judicial district office. The members receive no intrinsic value; therefore, assessment revenue has been determined to be unconditional contributions. Assessments revenue is recognized in the statement of activities at the beginning of each month.

*Conference and Training*

Conference and training income is revenue from annual conferences that take place during the year. The district attorneys, assistant district attorneys and their staff earn CLE credit while attending these conferences. Fees are charged to attendees to attend and participate in the training programs. Conference and training income is considered an exchange transaction and is recognized when the conference or training occurs.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Net Assets:

The Association follows the requirements of the Financial Accounting Standards Board's Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit-Entities* (ASU 2016-14). This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities.

The financial statements present information regarding the financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net assets with donor restrictions* – Net assets subject to donor-imposed (or certain grantor) restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Association had no net assets with donor restrictions at June 30, 2021 and 2020.

2. USE OF ESTIMATES:

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

3. ASSESSMENTS:

The Association bills participating Louisiana judicial districts for assessments on a monthly basis. The assessments are set annually by the Board of Directors. The assessments are based on a formula on a per capita amount based on the population in each judicial district. For each of the years ended June 30, 2021 and 2020, the Board of Directors set the assessments as follows:

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

3. ASSESSMENTS: (Continued)

<u>Poplulation Size</u>	<u>Assessment</u>
Less than 12,000	\$6,000
12,001-50,000	.18 per capita
50,001-100,000	.10 per capita
100,001-200,000	.05 per capita
200,001-400,000	.04 per capita
400,001 and greater	\$35,000

Assessment income for the years ended June 30, 2021 and 2020 was \$747,034 and \$677,754, respectively.

4. PENSION PLAN:

Substantially all full-time employees of the Association are members of the Louisiana District Attorneys' Retirement System, (System) a cost-sharing, multiple-employer defined benefit pension plan administered by a separate Board of Trustees.

The System is financed by employee and employer contributions established by state statute. Employee contributions are 8% of salary for active members. Employer contributions are actuarially determined and were 4.00% of salary for the years ended June 30, 2021 and 2020, respectively. Employer contributions totaled \$51,003 and \$43,243 for the years ended June 30, 2021 and 2020, respectively.

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 District Attorneys Retirement System of Louisiana, 2525 Quail Drive, Baton Rouge, Louisiana 70808.

5. SICK LEAVE:

All employees of the Association are entitled to 12 days of sick leave each year. A maximum of 25 days may be carried over to the following year. The Association does not pay employees for accumulated leave at termination of employment.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

6. PROPERTY AND EQUIPMENT:

The Association capitalizes all property and equipment purchases in excess of \$1,000. Property, plant and equipment is depreciated using the straight-line method over the estimated useful lives of the related asset. Depreciation expense for the periods ended June 30, 2021 and 2020 was \$155,672 and \$156,718, respectively.

Estimated useful life of fixed assets is as follows:

Buildings and improvements	15 years
Equipment	5-7 years
Furniture and fixtures	5-7 years
Vehicles	5 years

The following is a summary of property, plant, and equipment, less accumulated depreciation.

	<u>2021</u>	<u>2020</u>
Land	\$ 500,000	\$ 573,000
Buildings and improvements	2,155,089	2,744,964
Equipment	588,157	535,541
Furniture and fixtures	65,860	65,860
Vehicles	75,865	75,865
	<u>3,384,971</u>	<u>3,995,230</u>
Less: Accumulated depreciation	706,421	1,140,625
Net property, plant, and equipment	<u>\$ 2,678,550</u>	<u>\$ 2,854,605</u>

7. CASH AND CASH EQUIVALENTS:

At June 30, 2021 and 2020, the Association maintained cash balances at several local banks. The book balances as of June 30, 2021 and 2020 were \$33,940 and \$10,474 respectively. These balances are insured by the Federal Deposit Insurance Association up to \$250,000 per financial institution. As of June 30, 2021 and 2020, the Association's cash balances were fully insured.

At June 30, 2021 and 2020, the Association held investments in Louisiana Asset Management Pool (LAMP) with a fair value of \$523,635 and \$400,212, respectively, which is based on the original investment plus earnings. The investment in LAMP is included in cash and cash equivalents on the statement financial position.



LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

7. CASH AND CASH EQUIVALENTS: (Continued)

LAMP is administered by LAMP, Inc., a nonprofit Association organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP's investments are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the State Treasurer and the Board of Directors. LAMP is not registered with the SEC as an investment company.

8. REVENUE RECOGNITION:

Beginning July 1, 2019, the Association implemented FASB ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. As a result, the Association's revenue that is derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when the Association has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

During the year ended June 30, 2021, the Association received grant funds from the United States Department of Justice passed through the Louisiana Commission of Law Enforcement and the United States Department of Health and Human Services passed through the Louisiana Department of Social Services. The conditional grants are reported as revenue when qualifying expenses are incurred. Any conditional grant funds received in which the performance has not been met is reported as refundable advances in the statement of financial position. There were no refundable advances for conditional grants for the years ended June 30, 2021 and 2020 as all of the federal pass through grants are reimbursable grants.

During the year ended June 30, 2021, the Association received membership assessments from Louisiana judicial districts. Membership is voluntary and the members receive no intrinsic value therefore assessment revenue is considered an unconditional contribution.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

9. LEASE REVENUE:

Effective July 1, 2019 the Association entered into a 10-year lease agreement with District Attorney's Retirement System (DARS). The lease amount is \$6,000 a month. For the years ended June 30, 2021 and 2020, rental income from the DARS was \$72,000. For the year ended June 30, 2021, three months were paid in advance and is shown as unearned revenue in the amount of \$18,000 on the statement of financial position.

Minimum future rental income under the lease agreement is as follows:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2022	72,000
2023	72,000
2024	72,000
2025	72,000
2026	72,000
Thereafter	216,000
	<u>\$ 576,000</u>

10. LEASE EXPENSE:

The Association leases a copy machine under an operating lease that expires January 2023. Minimum future rental payments under the lease as of June 30, 2021 are:

<u>Fiscal Year Ended</u>	<u>Amount</u>
2022	25,800
2023	15,050
	<u>\$ 40,850</u>

The total amount charged to expense related to the copy machine lease was \$28,920 and \$34,702 for the years ended June 30, 2021 and 2020, respectively.

11. NOTE PAYABLE:

The Association entered into a loan during the fiscal year ending June 30, 2019 in the amount of the \$2,500,000 for the purchase of a building located at 2525 Quail Drive, Baton Rouge, Louisiana. The loan bears an interest rate of 4.5% with the principle due September 6, 2020. The Association paid \$623,125 in principle during the year ended June 30, 2021 and the balance of the loan in the amount of \$1,876,875 was refinanced on October 8, 2020. The refinanced loan bears an interest rate of 4.25% with the principal and interest due in monthly installments of \$11,681. The note is secured by the building as collateral. Interest expense on the note for the years ended June 30, 2021 and 2020 was \$89,029 and \$114,375, respectively.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

11. NOTE PAYABLE: (continued)

As of June 30, 2021 and 2020, the outstanding balance on the note was \$1,834,890 and \$2,500,000.

Following are maturities of the debt for each of the next five years and thereafter:

<u>Year Ended</u>	<u>Amount</u>
2022	\$ 62,245
2023	64,980
2024	67,836
2025	70,818
2026	73,930
Thereafter	<u>\$ 1,495,081</u>
Total debt	1,834,890
Current maturities	<u>(62,245)</u>
Long term debt	<u><u>\$ 1,772,645</u></u>

12. PAYCHECK PROTECTION PROGRAM:

The Association received a loan from through the Small Business Administration (SBA) in the amount of \$85,980 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan is subject to a note dated May 27, 2021 and may be forgiven to the extent proceeds of the loan are used for eligible expenditures such as payroll and other expenses described in the CARES Act. The loan bears interest at a rate of 1% and is due May 26, 2026.

The Association has recorded the PPP loan and subsequent forgiveness in accordance with ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, and has considered the PPP loan to be a conditional contribution. In accordance with ASC 958-605, conditional contributions are not recognized until the conditions are substantially met or explicitly waived. In cases where conditions are met over time or in stages, contributions should be recognized as qualifying expenses are incurred. Under this model, the Association recognized the proceeds from the PPP loan as a governmental grant in the amount of \$85,980 since the conditions for forgiveness were met during the fiscal year ended June 30, 2021 and forgiveness was received on October 21, 2021.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

13. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Association's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

	2021	2020
Financial assets:		
Cash and equivalents	\$ 557,575	\$ 410,686
Grant receivables	249,191	194,045
Accounts receivable	11,543	10,380
Total financial assets	818,309	615,111
Less those unavailable for expenses within one year due to:		
Notes payable	\$ (62,245)	\$ (2,500,000)
Total contractual restrictions	(62,245)	(2,500,000)
Financial assets available to meet cash needs for expenses within one year	\$ 756,064	\$ (1,884,889)

14. CHANGE IN ACCOUNTING PRINCIPLES:

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU clarifies and improves guidance for contributions received and contributions made, and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities.

The change in accounting principle was adopted on a modified prospective basis as of July 1, 2019. As a result, there was no cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions as of July 1, 2019.

15. RISK AND UNCERTANTIES:

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which could possibly impact the Associations' revenues negatively. The related financial impact and duration cannot be reasonably estimated at this time.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

16. CONCENTRATIONS:

Approximately 50% of the Association's revenue is received from federal and state grants. A significant reduction in the level of this support, if this were to occur, may have an effect on the Association's programs and activities.

17. DATE OF MANAGEMENT'S REVIEW:

Management of the Association has evaluated all subsequent events through December 30, 2021, the date the financial statements were available to be issued. No additional disclosures are considered necessary.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
 TO AGENCY HEAD  
FOR THE YEAR ENDED JUNE 30, 2021

Agency Head: Loren Lampert  
 Position: Executive Director

	<u>2021</u>
Salary	\$ 181,188
Benefits-medical, dental and life insurance	11,621
Benefits-retirement	7,248
Lodging (incl Trustee Mtg. for DARS)	1,710
Convention Seminar Registration	470
Meals	1,212
Misc Travel Costs (baggage fees, parking, change fees)	5
Membership Dues	1,575
Airfare	<u>668</u>
Total	<u><u>\$ 205,697</u></u>



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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*

December 30, 2021

Board of Directors  
Louisiana District Attorneys' Association, Inc.  
2525 Quail Drive  
Baton Rouge, LA 70808

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 Louisiana District Attorneys' Association, Inc. (the Association), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2021.

### Internal Control Over Financial Reporting

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

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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 Association'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Duplantier, Sharpness, Hogan and Baker, LLP*

New Orleans, Louisiana





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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 30, 2021

Board of Directors  
Louisiana District Attorneys' Association, Inc.  
Baton Rouge, Louisiana

### Report on Compliance for Each Major Federal Program

We have audited Louisiana District Attorneys Association, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular Compliance Supplement* that could have a direct or material effect on each of Louisiana District Attorneys Association, Inc.'s major federal programs for the year ended June 30, 2021. Louisiana District Attorneys Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with federal statutes, and the terms and conditions of its federal awards applicable to its federal programs.

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## **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Louisiana District Attorneys Association, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Louisiana District Attorneys Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Louisiana District Attorneys Association, Inc.'s compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the Louisiana District Attorneys Association, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct or material effect on each of its major federal programs for the year ended June 30, 2021.

## **Other Matters**

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the *Uniform Guidance*.

## **Report on Internal Control Over Compliance**

Management of Louisiana District Attorneys Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Louisiana District Attorneys Association, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Louisiana District Attorneys Association, Inc.'s internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such

that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Duplantier, Sharpness, Hogan and Parker, LLP*

New Orleans, Louisiana

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Justice, passed through Louisiana Commission on Law Enforcement</b>			
State Civil RICO Training Program	16.738	2018-DJ-03-4852 2019-DJ-03-6015	S 96,044
National Criminal History Improvement Program	16.554	2018-RU-01-4851	181,677 *
NICS Records Improvement Program	16.813	2018-NS-01-4650	118,949
Enhanced Prosecutor Resources Program	16.575	2018-VA-01/02/03/04-5184	171,260
Edward Byrne Memorial Grant	16.751	2020-DJ-5508	21,934
Crime Victims Assistance	16.575	2018-VA-01/02/03/04-5207	102,475
Elderly Victims Assistance	16.575	2018-VA-03/02/01/04-5658	36,851
Victim Outreach Program	16.575	2018-VA-04-5786	126,165 *
Total Department of Justice			855,355
<b>Department of Health and Human Services passed through Louisiana Department of Social Services</b>			
Child Support Enforcement - (Title IV-D)	93.563	DOA 360-400509	95,352
Total Department of Health and Human Services			95,352
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>S 950,707</b>

\* Considered a major program

See accompanying notes to schedule of expenditures of federal awards.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the grant activity of Louisiana District Attorneys Association, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, *Audits of States, Local Government, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net assets, or cash flow of Louisiana District Attorneys Association, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The schedule of expenditures of federal awards of Louisiana District Attorneys' Association, Inc. has been prepared in conformity with accounting principles generally accepted in the United States of America. Expenditures are recognized when incurred.

The Association did not have any non-cash awards during the fiscal year.

3. INDIRECT COST RATE:

The Association has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

LOUISIANA DISTRICT ATTORNEYS' ASSOCIATION, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021

A. SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expresses an unmodified opinion.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Louisiana District Attorneys Association, Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Louisiana District Attorneys Association, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Louisiana District Attorneys Association, Inc.
7. Louisiana District Attorneys' Association, Inc. does qualify as a low-risk auditee as that term is defined in the Uniform Guidance.
8. The programs tested as major programs included:

<u>Name of Program</u>	<u>CFDA No.</u>	<u>Expenditure</u>
Victim Outreach Program	16.575	\$ 126,165
National Criminal History Improvement Program	16.554	<u>181,677</u>
	Total	<u>\$307,842</u>

9. The threshold used to distinguish between Type A and Type B programs was \$750,000.

B. PRIOR YEAR FINDINGS

None