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DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 26 2000

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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INDEPENDENT AUDITORS' REPORT ON  
THE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberia, St. Martin  
and St. Mary, Louisiana  
New Iberia, Louisiana 70560

We have audited the accompanying general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that the audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Sixteenth Judicial District, as of December 31, 1999, and the results of its operations and changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2000, on our consideration of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable J. Phil Haney  
Independent Auditors' Report  
June 23, 2000  
Page Two

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 23, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Balance Sheet  
All Fund Types and Account Group  
December 31, 1999

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
<u>ASSETS</u>			
Cash	\$ 366,975	\$ 254,252	\$ 587,711
Investments	1,719,345	1,243,728	-
Receivables:			
Accounts	1,347	58	-
Interest	12,069	17,595	-
Fines and forfeitures	-	-	4,690
Due from other funds	26,472	12,000	-
Due from other governments	61,910	178,245	3,105
Automobiles and equipment	-	-	-
	<u>\$2,188,118</u>	<u>\$1,705,878</u>	<u>\$ 595,506</u>
 <u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 33,370	\$ 48,837	\$ -
Assets forfeited - pending judicial disposition	-	-	480,955
Due to other funds	12,000	26,472	-
Due to other governments	1,643	59,876	43,910
Other liabilities	4,167	-	70,641
Total Liabilities	<u>51,180</u>	<u>135,185</u>	<u>595,506</u>
 Equity:			
Investment in general fixed assets	-	-	-
Fund Balances:			
Unreserved - undesignated	2,136,938	1,570,693	-
Total Fund Equity	<u>2,136,938</u>	<u>1,570,693</u>	<u>-</u>
 TOTAL LIABILITIES & EQUITY	<u>\$2,188,118</u>	<u>\$1,705,878</u>	<u>\$ 595,506</u>

The accompanying notes are an integral part of this statement.



<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>GENERAL FIXED ASSETS</u>	
\$ -	\$1,208,938
-	2,963,073
-	1,405
-	29,664
-	4,690
-	38,472
-	243,260
<u>640,567</u>	<u>640,567</u>
<u>\$ 640,567</u>	<u>\$5,130,069</u>

\$ -	\$ 82,207
-	480,955
-	38,472
-	105,429
-	74,808
<u>-</u>	<u>781,871</u>

640,567	640,567
-	3,707,631
<u>640,567</u>	<u>4,348,198</u>
<u>\$ 640,567</u>	<u>\$5,130,069</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Commissions on fines and forfeitures	\$ 617,699	\$1,215,993	\$1,833,692
Drug seizure forfeitures	53,765	48,445	102,210
Bond premium fees	73,286	-	73,286
Collection fees	-	162,779	162,779
Probation fees	-	345,294	345,294
Grant: La. Dept. of Social Svc.	-	443,432	443,432
Grant: La. Comm. Law Enforcement	-	87,897	87,897
State funds: FINS	-	43,042	43,042
State Funds: Victims Assistance	50,000	-	50,000
Interest earned on investments	123,778	89,490	213,268
On-behalf payments	825,418	-	825,418
Other	<u>3,008</u>	<u>-</u>	<u>3,008</u>
Total Revenues	<u>1,746,954</u>	<u>2,436,372</u>	<u>4,183,326</u>
<u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits	1,415,009	1,874,625	3,289,634
Operating services	116,634	177,029	293,663
Materials and supplies	10,183	112,357	122,540
Travel and other charges	37,470	27,881	65,351
Capital outlay	13,239	60,242	73,481
Professional fees	345,553	116,019	461,572
Intergovernmental Agreement	<u>51,829</u>	<u>42,795</u>	<u>94,624</u>
Total Expenditures	<u>1,989,917</u>	<u>2,410,948</u>	<u>4,400,865</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(242,963)</u>	<u>25,424</u>	<u>(217,539)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	110,485	110,485
Operating transfers out	<u>(110,485)</u>	<u>-</u>	<u>(110,485)</u>
Total other financing sources (uses)	<u>(110,485)</u>	<u>110,485</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>(353,448)</u>	<u>135,909</u>	<u>(217,539)</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>2,490,386</u>	<u>1,434,784</u>	<u>3,925,170</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$2,136,938</u>	<u>\$1,570,693</u>	<u>\$3,707,631</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1999

	<u>GENERAL FUND</u>		VARIANCE FAVORABLE (UNFAVOR- ABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>			
Commissions on fines and forfeitures	\$ 605,612	\$ 617,699	\$ 12,087
Drug seizure forfeitures	63,703	53,765	(9,938)
Bond premium fees	84,746	73,286	(11,460)
Collection fees	-	-	-
Probation fees	-	-	-
Grant: La. Dept. of Social Services	-	-	-
Grant: La. Comm. on Law Enforcement	-	-	-
State Funds: FINS	-	-	-
State Funds: Victims Assistance	50,000	50,000	-
Intergovernmental agreement	-	-	-
Interest earned on investments	105,372	123,778	18,406
On-Behalf Payments	825,115	825,418	303
Other	-	3,008	3,008
Total Revenues	<u>1,734,548</u>	<u>1,746,954</u>	<u>12,406</u>
<u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits	1,400,195	1,415,009	(14,814)
Operating services	103,384	116,634	(13,250)
Materials and supplies	10,073	10,183	(110)
Travel and other charges	38,634	37,470	1,164
Capital outlay	15,624	13,239	2,385
Professional fees	398,061	345,553	52,508
Intergovernmental Agreement	92,675	51,829	40,846
Total Expenditures	<u>2,058,646</u>	<u>1,989,917</u>	<u>68,729</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u>	<u>(324,098)</u>	<u>(242,963)</u>	<u>(81,135)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(120,369)	(110,485)	(9,884)
Total Other Financing Sources (Uses)	<u>(120,369)</u>	<u>(110,485)</u>	<u>(9,884)</u>
<u>EXCESS OF REVENUES AND OTHER</u> <u>SOURCES OVER (UNDER) EXPENDITURES</u> <u>AND OTHER USES</u>	<u>(444,467)</u>	<u>(353,448)</u>	<u>(91,019)</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>2,490,386</u>	<u>2,490,386</u>	<u>-</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$2,045,919</u>	<u>\$2,136,938</u>	<u>\$ (91,019)</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVOR- ABLE)</u>
\$1,233,140	\$1,215,993	\$ (17,147)
56,320	48,445	(7,875)
-	-	-
170,712	162,779	(7,933)
347,448	345,294	(2,154)
444,576	443,432	(1,144)
82,578	87,897	5,319
43,042	43,042	-
-	-	-
-	-	-
63,810	89,490	25,680
-	-	-
-	-	-
<u>2,441,626</u>	<u>2,436,372</u>	<u>(5,254)</u>
1,932,395	1,874,625	57,770
146,102	177,029	(30,927)
98,904	112,357	(13,453)
38,073	27,881	10,192
73,253	60,242	13,011
100,797	116,019	(15,222)
<u>38,817</u>	<u>42,795</u>	<u>(3,978)</u>
<u>2,428,341</u>	<u>2,410,948</u>	<u>17,393</u>
<u>13,285</u>	<u>25,424</u>	<u>12,139</u>
158,474	110,485	(47,989)
-	-	-
<u>158,474</u>	<u>110,485</u>	<u>(47,989)</u>
171,759	135,909	(35,850)
<u>1,434,784</u>	<u>1,434,784</u>	<u>-</u>
<u>\$1,606,543</u>	<u>\$1,570,693</u>	<u>\$ (35,850)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements  
December 31, 1999

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the 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 Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Sixteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The district attorney is an independent elected official; however, the district attorney is fiscally dependent on the Iberia, St. Mary and St. Martin Parish Governments. The Parish Governments maintain and operate the parish courthouse in which the district attorney's offices are located and provides funds for equipment and furniture of the district attorney's office. In addition, the Parish Government's general purpose financial statements would be incomplete or misleading without inclusion of the district attorney. For these reasons, the district attorney was determined to be a component unit of the Iberia Parish Government, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the Parish Governments, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district attorney uses funds and account groups to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

Funds of the district attorney are classified as governmental funds and fiduciary funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Fiduciary funds are used to account for assets held for others.

The district attorney's current operations require the use of governmental and fiduciary funds as described below:

GOVERNMENTAL FUNDS

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office. Other sources of revenue include commissions on drug seizure cases, which are to be used for prosecution, rewards, support, and continuing legal education in furtherance of Louisiana Revised Statute 40:2616 and bond premium fees authorized by Louisiana Revised Statute 1065.1.

SPECIAL REVENUE FUNDS

Title IV-D Fund

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

Worthless Check Collection Fund

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

Law Enforcement Fund

The Law Enforcement Fund consists of federal grant funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. These funds are to be expended for the salaries of a drug prosecutor, in order to adequately prosecute the criminal cases and to aggressively pursue the assets of narcotic dealers under the new state forfeiture and seizure act.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

Criminal Court Fund

The Criminal Court Fund was established under Louisiana Revised Statute 15:571 and is funded by fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. Expenditures of the fund are for the general operating costs of the criminal court, to include transcriptions, statements, costs of the petit and grand jury, attendance fees and certain other costs of the district judges and district attorney.

Probation Fund

The district attorney's office assumed the responsibility of probation supervision services for all cases two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the 16th Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of twenty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

FIDUCIARY FUNDS - AGENCY FUND TYPE

Criminal Bail Bond Fund

The Criminal Bail Bond Fund was established in compliance with Louisiana Revised Statute 1065.1, which ordered a fee on premium for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. This fee is equal to \$250 for each \$10,000 worth of liability underwritten by the surety. Each quarter the commissioner of insurance shall remit payment of the premium fee to each district attorney, who in turn will distribute the fee to each parish where the premium has been collected. Beginning in the fourth quarter of 1999, the premium fees were remitted to the parish sheriffs, who then distributed the fees.

Special Asset Forfeiture Fund

The Special Asset Forfeiture Fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989," shall be deposited in this fund.

The office of the district attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency's participation in any of the activity that led to the seizure or forfeiture of the property or monies.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

LSP Region II Fund

The Louisiana State Police Region II Fund was created by court order on June 16, 1989, when a sum of forfeited money was placed into a special account to be monitored by the office of the district attorney. The monies are to be disbursed at the discretion of the district attorney and used for the payment of equipment or expenses for the Louisiana State Police, Region II and Troop I in connection with their investigation and apprehension of drug violators.

Court Fine Installment Fund

This fund was established by the district attorney and the district judges to serve as a collection agency to account for the court fines and costs that are ordered to be paid over a probation period. Once these fines and costs are collected in full they will be remitted to the local sheriff to be distributed to the various agencies as authorized by law.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The district attorney uses the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the collecting agents.

Bond premium fees are recorded in the year they are earned.

Grants are recorded when the district attorney is entitled to the funds.

Interest earned on investments is recorded monthly when the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses). Transfers are recorded in the year in which the funds are received (disbursed).



DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

The district attorney uses the following budget practices:

1. The district attorney prepares a proposed budget for the fiscal year prior to the beginning of each fiscal year.
2. A summary of the proposed budget was published on December 2, 1998 and the public notified that the proposed budget was available for public inspection.
3. A public hearing was held on the proposed budget on December 17, 1998 after the publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget was adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget in actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The district attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the general fund or a special revenue fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the general fund or a special revenue fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the district attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the district attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 1999, the investments of the district attorney consist of certificates of deposit with maturities greater than 90 days. These deposits are held at a local bank and are secured by federal deposit insurance and by pledged securities.

I. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the general fund. Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed asset account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on these general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. All other fixed assets used in the district attorney's office are provided by the parish governing bodies and are accounted for in their general fixed assets account group. The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

J. COMPENSATED ABSENCES

All full-time employees paid from the Title IV-D Special Revenue Fund earn from 7 to 21 days of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. All full-time employees paid from the Title IV-D Special Revenue Fund earn 30 days of sick leave each year. Sick leave may not be accumulated.

All other employees of the District Attorney's office are granted vacation and sick leave at the discretion of the District Attorney. However, no vacation or sick leave shall be accumulated.

K. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund or recorded as expenditures/expenses in the reimbursing fund and as reductions or expenditures/expenses in the fund that is reimbursed.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

K. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund or recorded as expenditures/expenses in the reimbursing fund and as reductions or expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

L. ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2: CASH, CASH EQUIVALENTS AND INVESTMENTS

The district attorney's deposits (including demand deposits and money market accounts) at December 31, 1999 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balances</u>
Category 1	\$ -	\$ -
Category 2	3,190,669	3,283,663
Category 3	-	-
Louisiana Asset Management Pool (LAMP)	<u>981,342</u>	<u>981,342</u>
Total deposits	<u>\$4,172,011</u>	<u>\$4,265,005</u>

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$2,963,073). The remaining carrying amount of \$1,208,938 is classified as "Cash and Cash Equivalents".

The District Attorney's bank balance of deposits at December 31, 1999, is categorized in three levels of credit risk. Category 1 includes bank balance which is insured or collateralized with securities held by the

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

district attorney or its agent in the district attorney's name. Category 2 includes bank balance which is collateralized with securities held by the pledging financial institution or agent in the District Attorney's name. Category 3 includes bank balance which is uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the district attorney's name.

In accordance with GASB Codification Section 150.165, the \$981,342 invested in LAMP is not categorized above because it is not evidenced by securities that exist in physical or book entry form.

LAMP, a local government investment pool, is administered by LAMP, Inc., non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. 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. 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 a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

NOTE 3: RECEIVABLES

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>TOTAL</u>
Account	\$ 1,347	\$ 58	\$ -	\$ 1,405
Interest	12,069	17,595	-	29,664
Fines and forfeitures	-	-	4,690	4,690
TOTALS	<u>\$13,416</u>	<u>\$17,653</u>	<u>\$ 4,690</u>	<u>\$35,759</u>

NOTE 4: DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 26,472	\$ 12,000
Special Revenue Funds:		
Law Enforcement Fund	-	26,472
Criminal Court Fund	<u>12,000</u>	<u>-</u>
Total Due From/ To Other Funds	<u>\$ 38,472</u>	<u>\$ 38,472</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

NOTE 5: DUE FROM OTHER GOVERNMENTS

The amount due from other governments of \$243,260 at December 31, 1999 consists of the following:

<u>General Fund</u>	
Reimbursement of Expenditures--	
Iberia Parish Government	\$ 3,010
St. Mary Parish Council	16,930
Fines, Forfeitures and Court Costs--	
New Iberia City Court	2,390
Breaux Bridge City Court	420
Franklin City Court	87
Iberia Parish Sheriff	9,547
St. Martin Parish Sheriff	15,324
St. Mary Sheriff	14,202
Total General Fund	<u>\$ 61,910</u>
<u>Special Revenue Funds</u>	
<u>Title IV-D Fund:</u>	
Reimbursement of Expenditures	
State of Louisiana; Dept. Of Social Services	<u>\$ 85,569</u>
<u>Law Enforcement Fund:</u>	
Reimbursement of Expenditures	
State of Louisiana; Commission On Law Enforcement	<u>\$ 18,215</u>
<u>Criminal Court Fund:</u>	
Reimbursement of Expenditures-	
Iberia Parish Sheriff	\$ 2,146
Fines, Forfeitures and Court Costs-	
Breaux Bridge City Court	5,700
St. Martin Parish Sheriff	24,075
St. Mary Parish Sheriff	24,912
Iberia Parish Sheriff	17,566
Total Criminal Court Fund	<u>\$ 74,399</u>
<u>Probation Fund:</u>	
Reimbursement of Expenditures-	
16th Judicial District Court	<u>\$ 62</u>
Total Special Revenue Funds	\$ 178,245
<u>Agency Fund:</u>	
<u>Criminal Bail Bond Fund</u>	
Bail Bond Premiums	<u>\$ 3,105</u>
Total Due From Other Governments	<u>\$ 243,260</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

NOTE 6: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Automobiles</u>	<u>Equipment</u>	<u>Total</u>
Balance-			
January 1, 1999	\$ 102,201	\$ 464,885	\$ 567,086
Additions	38,166	35,315	73,481
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balance-			
December 31, 1999	<u>\$ 140,367</u>	<u>\$ 500,200</u>	<u>\$ 640,567</u>

For the year ended December 31, 1999, the District Attorney incurred capital outlays of \$73,481.

NOTE 7: ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$82,207 at December 31, 1999, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Salaries and benefits	\$ -	\$ -	\$ -
Accounts	<u>33,370</u>	<u>48,837</u>	<u>82,207</u>
Total	<u>\$ 33,370</u>	<u>\$ 48,837</u>	<u>\$ 82,207</u>

NOTE 8: PENSION PLANS

Louisiana District Attorneys Retirement System

Plan Description. The district attorney and assistant district attorneys 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.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

DISTRICT ATTORNEY FOR THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 1.25 percent until June 30, 1998, when the rate changed to 0 percent of annual covered payroll. Contributions to the system also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$11,880 and \$5,983, respectively, equal to the required contributions for the year.

Parochial Employees Retirement System of Louisiana

Office personnel of the Sixteenth Judicial District Attorneys Office are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district attorney's office are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit

DISTRICT ATTORNEY FOR THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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 Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$48,942, \$98,942, and \$84,742, respectively, equal to the required contributions for each year.

NOTE 9: DUE TO OTHER GOVERNMENTS

The amount due to other governments of \$105,429 at December 31, 1999, consists of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>	<u>Total</u>
<u>General Fund</u>				
Drug seizure collected and not yet distributed:				
New Iberia Police Dept.	\$ 1,643	\$ -	\$ -	\$ 1,643
<u>Worthless Check Fund</u>				
Reimbursement of expenditure:				
Iberia Parish Sheriff	-	5,434	-	5,434
St. Mary Parish Sheriff	-	600	-	600
<u>Criminal Court Fund</u>				
Reimbursement of expenditure:				
16th Judicial District				
Judge	-	46,130	-	46,130
St. Mary Parish Sheriff	-	3,735	-	3,735
<u>Probation Fund</u>				
Reimbursement of expenditure:				
St. Mary Parish	-	3,977	-	3,977



DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

Criminal Bail Bond Fund

Bail Bonds collected and not yet distributed:

St. Mary Parish Sheriff	-	-	3,105	3,105
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Court Fine Installment Fund

Court finds collected and not yet distributed:

Iberia, St. Mary and St. Martin Parish Sheriffs	-	-	40,805	40,805
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Total Due to Other

Governments	<u>\$ 1,643</u>	<u>\$ 59,876</u>	<u>\$ 43,910</u>	<u>\$ 105,429</u>
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NOTE 10: LEASES

The district attorney's office had no material capital or operating leases at December 31, 1999.

NOTE 11: EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The district attorney's offices are located in the courthouses of Iberia, St. Mary and St. Martin Parishes. The upkeep and maintenance of the courthouses are paid for by the respective parish governments.

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the parish governing bodies or directly by the state.

NOTE 12: LITIGATION

At June 23, 2000, the district attorney is involved in two separate litigations. It is aware that one claim totaling \$1250.00 is not covered by insurance. The other claim is uninsured, however, the district attorney's office believes the suit is without merit and intends to vigorously defend it. Motions to Dismiss both suits have been filed by legal counsel.

NOTE 13: ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* standard requires the district attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments of Iberia, St. Mary, and St. Martin to certain employees of the district attorney's office.

Supplementary salary payments are made by the state and parish governments directly to the district attorney and to the assistant district attorney's. The district attorney is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures (expenses) in the 1998 financial statements are as follows:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

General Fund:	
State of Louisiana	\$594,787
Iberia Parish Government	90,012
St. Mary Parish Government	73,403
St. Martin Parish Government	<u>67,216</u>
Total On-behalf payments	<u>\$825,418</u>

NOTE 14: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1999, the District Attorney for the Sixteenth Judicial District received \$443,432 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

The district attorney also participates in the United States Department of Justice, Major Drug Offender Program, Catalog of Federal Domestic Assistance No. 16.579 and the Domestic Violence Prosecution Program, Catalog of Federal Domestic Assistance No. 16.588. These programs are funded by indirect assistance payments, in the form of reimbursements of a portion of the drug prosecutor's salary and other direct costs which are received from the Louisiana Commission on Law Enforcement. For the year ended December 31, 1999, the district attorney for the Sixteenth Judicial District received \$87,897 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the district attorney and the Louisiana Commission on Law Enforcement and includes a budget of expected expenditures for each fiscal year ending December 31. The district attorney submits reimbursement requests to the Commission on Law Enforcement on a quarterly basis.

The reimbursement payments may be subjected to further review and audit by the federal grantor agency; however, no provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit.

SUPPLEMENTAL INFORMATION SCHEDULES

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Balance Sheet  
Special Revenue Funds  
December 31, 1999

	<u>TITLE IV-D FUND</u>	<u>WORTHLESS CHECKS COLLECTION FUND</u>
<u>ASSETS</u>		
Cash	\$ 60,165	\$ 64,203
Investments	-	706,891
Receivables:		
Accounts	-	-
Interest	-	16,500
Due from other funds	-	-
Due from other governmental units	<u>85,569</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 145,734</u>	 <u>\$ 787,594</u>
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts payable	\$ -	\$ 549
Due to other funds	-	-
Due to other Government units	<u>-</u>	<u>6,034</u>
 Total Liabilities	 <u>-</u>	 <u>6,583</u>
Equity:		
Fund Balances:		
Unreserved-undesignated	<u>145,734</u>	<u>781,011</u>
 TOTAL LIABILITIES & EQUITY	 <u>\$ 145,734</u>	 <u>\$ 787,594</u>

The accompanying notes are an integral part of this statement.

<u>LAW ENFORCEMENT FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>PROBATION FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
\$ 12,475	\$ 11,242	\$ 106,167	\$ 254,252
-	-	536,837	1,243,728
-	58	-	58
-	-	1,095	17,595
-	12,000	-	12,000
<u>18,215</u>	<u>74,399</u>	<u>62</u>	<u>178,245</u>
<u>\$ 30,690</u>	<u>\$ 97,699</u>	<u>\$ 644,161</u>	<u>\$1,705,878</u>
\$ -	\$ 47,270	\$ 1,018	\$ 48,837
26,472	-	-	26,472
<u>-</u>	<u>49,865</u>	<u>3,977</u>	<u>59,876</u>
<u>26,472</u>	<u>97,135</u>	<u>4,995</u>	<u>135,185</u>
<u>4,218</u>	<u>564</u>	<u>639,166</u>	<u>1,570,693</u>
<u>\$ 30,690</u>	<u>\$ 97,699</u>	<u>\$ 644,161</u>	<u>\$1,705,878</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended December 31, 1999

	<u>IV-D FUND</u>	<u>WORTHLESS CHECKS COLLECTION FUND</u>
<u>Revenues</u>		
Commissions on fines and forfeitures	\$ -	\$ -
Drug seizure forfeitures	-	-
Collection fees	-	162,779
Probation fees	-	-
Grant: La. Dept. Of Social Services	443,432	-
Grant: La. Commission on Law Enforcement	-	-
State Funds: FINS	-	-
Interest earned	<u>3,109</u>	<u>41,071</u>
Total Revenues	<u>446,541</u>	<u>203,850</u>
<u>Expenditures</u>		
General Government - judicial:		
Salaries and related benefits	394,076	100,520
Operating services	20,668	6,465
Materials and supplies	12,526	5,292
Travel and other charges	1,084	-
Capital outlay	5,769	16,053
Professional fees	5,100	15,000
Intergovernmental Agreement	-	-
Total Expenditures	<u>439,223</u>	<u>143,330</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>7,318</u>	<u>60,520</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>7,318</u>	<u>60,520</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>138,416</u>	<u>720,491</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 145,734</u>	<u>\$ 781,011</u>

The accompanying notes are an integral part of this statement.

<u>LAW ENFORCEMENT FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>PROBATION FUND</u>	<u>TOTAL (MEMO- RANDUM ONLY)</u>
\$ -	\$1,215,993	\$ -	\$1,215,993
-	48,445	-	48,445
-	-	-	162,779
-	-	345,294	345,294
-	-	-	443,432
87,897	-	-	87,897
-	43,042	-	43,042
-	16,905	28,405	89,490
<u>87,897</u>	<u>1,324,385</u>	<u>373,699</u>	<u>2,436,372</u>
114,550	1,050,770	214,709	1,874,625
106	137,338	12,452	177,029
508	87,859	6,172	112,357
-	26,010	787	27,881
-	21,218	17,202	60,242
4,000	89,100	2,819	116,019
-	38,818	3,977	42,795
<u>119,164</u>	<u>1,451,113</u>	<u>258,118</u>	<u>2,410,948</u>
<u>(31,267)</u>	<u>(126,728)</u>	<u>115,581</u>	<u>25,424</u>
35,485	75,000	-	110,485
-	-	-	-
<u>35,485</u>	<u>75,000</u>	<u>-</u>	<u>110,485</u>
4,218	(51,728)	115,581	135,909
-	52,292	523,585	1,434,784
<u>\$ 4,218</u>	<u>\$ 564</u>	<u>\$ 639,166</u>	<u>\$1,570,693</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Balance Sheet  
Agency Funds  
December 31, 1999

	<u>CRIMINAL BAIL BOND FUND</u>	<u>SPECIAL ASSET FORFEITURE FUND</u>	<u>LA. STATE POLICE REGION II FUND</u>	<u>COURT FINE INSTALL- MENT FUND</u>	<u>TOTAL (MEMO- RANDUM ONLY)</u>
<u>ASSETS</u>					
Cash	\$ -	\$ 480,955	\$ 65,951	\$ 40,805	\$ 587,711
Receivables:					
Fines and forfeitures	-	-	4,690	-	4,690
Due from other Governments	<u>3,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,105</u>
Total Assets	<u>\$ 3,105</u>	<u>\$ 480,955</u>	<u>\$ 70,641</u>	<u>\$ 40,805</u>	<u>\$ 595,506</u>
<u>LIABILITIES</u>					
Assets forfeited pending judicial disposition	\$ -	\$ 480,955	\$ -	\$ -	\$ 480,955
Due to other governments	3,105	-	-	40,805	43,910
Other Liabilities	-	-	70,641	-	70,641
Total Liabilities	<u>\$ 3,105</u>	<u>\$ 480,955</u>	<u>\$ 70,641</u>	<u>\$ 40,805</u>	<u>\$ 595,506</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 1999

	<u>CRIMINAL BAIL BOND FUND</u>	<u>SPECIAL ASSET FORFEITURE FUND</u>	<u>LA. STATE POLICE REGION II FUND</u>	<u>COURT FINE INSTALL- MENT FUND</u>	<u>TOTAL (MEMO- RANDUM ONLY)</u>
<u>UNSETTLED BALANCES AT BEGINNING OF YEAR</u>	<u>\$ 66,752</u>	<u>\$ 407,228</u>	<u>\$ 81,879</u>	<u>\$ -</u>	<u>\$ 555,859</u>
<u>ADDITIONS</u>					
Deposits:					
Fines and forfeitures	-	312,354	4,098	40,805	357,257
Premium fees	192,042	-	-	-	192,042
Interest earned	-	11,981	3,288	-	15,269
Total Additions	<u>192,042</u>	<u>324,335</u>	<u>7,386</u>	<u>40,805</u>	<u>564,568</u>
TOTAL	<u>258,794</u>	<u>731,563</u>	<u>89,265</u>	<u>40,805</u>	<u>\$1,120,427</u>
<u>REDUCTIONS</u>					
Deposits settled to:					
Law Enforcement Agencies:	126,293	148,508	-	-	274,801
District Judge- 16th Judicial Dist.	64,698	-	-	-	64,698
District Attorney- 16th Judicial Dist.	64,698	48,342	-	-	113,040
St. Martin Parish Criminal Court	-	33,988	-	-	33,988
Iberia Parish Criminal Court	-	6,116	-	-	6,116
St. Mary Parish Criminal Court	-	8,445	-	-	8,445
Court Costs	-	5,209	-	-	5,209
Equipment Purchases	-	-	5,080	-	5,080
Operating Costs	-	-	13,544	-	13,544
Total Reductions	<u>255,689</u>	<u>250,608</u>	<u>18,624</u>	<u>-</u>	<u>524,921</u>
<u>UNSETTLED BALANCES AT END OF YEAR</u>	<u>\$ 3,105</u>	<u>\$ 480,955</u>	<u>\$ 70,641</u>	<u>\$ 40,805</u>	<u>\$ 595,506</u>

The accompanying notes are an integral part of this statement.

EXPENDITURES OF FEDERAL AWARDS  
AND AUDIT FINDINGS RESOLUTION

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of federal awards, summary schedule of prior audit findings, corrective action plan for current year audit findings, and the schedule of findings and questioned costs are presented.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE:	FEDERAL CFDA <u>NUMBER</u>	PASS THROUGH GRANTOR'S <u>NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<b>UNITED STATES DEPT. OF HEALTH AND HUMAN SERVICES</b>			
Passed through La. Department Of Social Services Office of Family Support: Child Support Enforcement Title IV-D			
	13.783	DSS 509018 DOA 355-700093	\$ <u>443,432</u>
 <b>UNITED STATES DEPT. OF JUSTICE</b>			
Passed through La. Commission on Law Enforcement:			
Asset Forfeiture	16.579	B99-4-003	17,552
Asset Forfeiture	16.579	B98-8-008	24,110
Drug Court	16.579	B96-8-017	4,638
Drug Court	16.579	B98-8-009	15,414
Violence Tracking	16.588	97-M4-M.04-0451	<u>26,183</u>
Total United States Dept. of Justice			<u>87,897</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 531,329</u>
 <b>STATE GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE</b>			
<b>STATE OF LOUISIANA, DEPARTMENT OF SOCIAL SERVICES</b>			
Office of Community Services (FINS-Families in Need of Service)			
		370-900629 CFMS#: 537834	\$ 43,042
 <b>STATE OF LOUISIANA, OFFICE OF FINANCE AND SUPPORT SERVICES</b> (Victims Assistant Coordinator)			
			<u>50,000</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 93,042</u>

Note A-Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District Attorney of the 16th Judicial District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1999

<u>Ref.No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>	<u>Additional Explanation</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Note: There were no prior year audit findings to be listed in this schedule.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 1999

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person(s)</u>	<u>Anticipated Completion Date</u>

Note: There are no current year audit findings or management letter comments to be included in this schedule.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. A reportable condition in internal control was not disclosed by the audit of the financial statements.
3. There were no material instances of noncompliance.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:  
  
Child Support Enforcement Title IV-D (13.783)
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

Internal Control and Compliance.

1. Finding: There are no findings that are required to be reported under the above guidance.

Part III. Findings and questioned costs for federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings that are required to be reported under the above guidance.

INTERNAL ACCOUNTING CONTROL, COMPLIANCE,  
AND FEDERAL FINANCIAL ASSISTANCE SECTION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberia, St. Martin and  
St. Mary, Louisiana  
New Iberia, Louisiana 70560

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Sixteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a



Honorable J. Phil Haney  
Report on Compliance and on Internal Control  
June 23, 2000  
Page Two

timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses.

This report is intended solely for the information of the district attorney, Louisiana Legislative Auditor, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone but these specified parties.

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 23, 2000

MARSHALL W. GUIDRY, CPA  
MICHELE L. CHAUVIN, CPA

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberia, St. Martin  
and St. Mary, Louisiana  
New Iberia, Louisiana 70560

Compliance

We have audited the compliance of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. The District Attorney of the sixteenth Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Sixteenth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the District Attorney of the Sixteenth Judicial District'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. Our audit does not provide a legal determination on the District Attorney of the Sixteenth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the District Attorney of the Sixteenth Judicial District, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Sixteenth Judicial District's, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the district attorney, Louisiana Legislative Auditor, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 23, 2000