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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, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-24-96

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Ibe-la, St. Martin and St. Mary, Louisiana

TABLE OF CONTENTS

		Page
	TABLE OF CONTENTS	i - ii
PART I.	INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS	1 - 3
PART II.	GENERAL PURPOSE FINANCIAL STATEMENTS	4
	Combined Balance Sheet All Fund Types and Account Group	5 - 6
	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types	7
	Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual General and Special Revenue Funds	8 - 9
	NOTES to the Financial Statements	10 - 23
PART III.	SUPPLEMENTARY INFORMATION	24
	Combining Balance Sheet Special Revenue Funds	25 - 26
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Special Revenue Funds	27 - 28
	Combining Balance Sheet Agency Funds	29
	Combining Statement of Changes in Assets and Liabilities Agency Funds	30

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

TABLE OF CONTENTS  
(continued)

	Page
PART IV. INTERNAL ACCOUNTING CONTROL, COMPLIANCE, AND FEDERAL FINANCIAL ASSISTANCE SECTION	31
Independent Auditors' Report on Internal Control Structure	32 - 33
Independent Auditors' Report on Compliance	34
Independent Auditors' Report on Schedule of Federal Financial Assistance	35
Schedule of Federal Financial Assistance	36
Independent Auditors' Report on the Internal Control Structure used in Administering Federal Assistance Programs	37 - 38
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Federal Assistance Programs	39
Independent Auditors' Report on Compliance with General Requirements Applicable to Federal Assistance Programs	40
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Some or Federal Financial Assistance Program Transactions	41

INDEPENDENT AUDITORS' REPORT ON  
THE FINANCIAL STATEMENTS

**GAUDRY & CHAUMIN**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PARTNERSHIP, AN ACCOUNTING CORPORATION  
P. O. BOX 1008 - SUITE 1000  
FRATRETS, LOUISIANA 70502

2025 - 2026  
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**INDEPENDENT AUDITORS' REPORT**

Honorable Bernard E. Boudreau, Jr.  
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 and the combining and individual fund and account group financial statements of the District Attorney of the Sixteenth Judicial District, a dependent unit of the Iberia Parish Government, as of and for the year ended December 31, 1995, 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 the audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 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, 1995, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Sixteenth Judicial District, as of December 31, 1995, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

Honorable Bernard E. Goodness, Jr.  
Independent Auditors' Report  
Page Two

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the 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, combining, and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

*Henry A. Williams*  
Certified Public Accountant

Franklin, Louisiana  
June 31, 1966

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, 1985

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
<b>ASSETS</b>			
Cash	\$2,551,130	\$1,089,350	\$137,870
Receivables:			
Accounts receivable	9,172	-	-
Bond premium fees	-	-	57,573
Commissions on Fines and Forfeitures	38,280	187,521	4,898
Grants from the Louisiana Department of Social Services	-	55,979	-
Due from other funds	28,382	-	87
Due from other governmental units	22,381	30,446	242
Prepaid insurance	-	40,808	-
Deposits	2,127	-	-
automobiles and equipment	-	-	-
<b>TOTAL ASSETS</b>	<b>\$2,649,585</b>	<b>\$1,357,697</b>	<b>\$ 189,657</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Accounts payable	\$ 21,531	\$ 27,931	\$ -
Assets Forfeited - pending judicial disposition	-	-	\$71,898
Due to other funds	-	17,281	14,383
Due to other governmental units	8,830	189,719	41,179
other liabilities	271	-	\$9,088
total liabilities	<u>30,632</u>	<u>186,741</u>	<u>136,657</u>
Equity:			
Investment in general fixed assets	-	-	-
Fund Balances:			
Unreserved - undesignated	<u>2,612,883</u>	<u>1,859,258</u>	<u>-</u>
Total Fund Equity	<u>2,612,883</u>	<u>1,859,258</u>	<u>-</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$2,649,585</b>	<b>\$1,357,697</b>	<b>\$ 189,657</b>

Subject to the comments contained in the independent auditors' report  
and notes to financial statements which are an integral part hereof



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 -  
All Governmental Fund Types  
For the year ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL OTHER FUNDS
<b>REVENUES</b>			
Commissions on fines and forfeitures	\$ 461,048	\$1,243,641	\$ 1,704,689
Drug seizures forfeitures	96,418	92,000	188,418
Bond premium fees	48,508	-	48,508
Collection fees	-	127,285	127,285
Probation fees	-	200,110	200,110
Grant: La. Dept. of Social Services:			
Reimbursement of salaries/operating cost	-	275,364	275,364
Incentive payments	-	219,800	219,800
Grant: La. Com. Law Enforcement:			
Reimbursement of salaries	-	14,876	14,876
Grant: State of La. Children's Cabinet:			
Reimbursement of salaries	-	31,390	31,390
Intergovernmental agreement	7,890	-	7,890
Interest earned on investments	128,512	31,850	160,362
Other	15,000	-	15,000
<b>Total Revenues</b>	<u>748,488</u>	<u>2,285,210</u>	<u>3,033,704</u>
<b>EXPENDITURES</b>			
General government - Judicial:			
Salaries and related benefits	275,000	1,366,256	1,641,256
Operating services	8,885	181,367	190,252
Materials and supplies	12,934	86,861	99,795
Travel and other charges	23,380	9,800	33,180
Capital outlay	1,640	59,600	61,240
Professional fees	218,659	40,200	258,859
Statutory Required Payment	-	188,859	188,859
<b>Total Expenditures</b>	<u>942,238</u>	<u>1,813,033</u>	<u>2,455,262</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>286,250</u>	<u>472,177</u>	<u>598,422</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	65,000	5,204	70,204
Operating transfers out	(5,204)	(65,000)	(70,204)
<b>Total other financing sources (uses)</b>	<u>59,796</u>	<u>(59,796)</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	287,051	287,051	598,422
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,245,332</u>	<u>360,863</u>	<u>2,606,195</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$2,532,383</u>	<u>\$640,914</u>	<u>\$ 3,173,297</u>

Subject to the comments contained in the Independent Auditors' report  
and notes to financial statements which are an integral part hereof

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, 1993

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Commissions on fines and forfeitures	\$ 300,889	\$ 481,988	\$ 181,099
Drug seizure forfeitures	114,179	95,618	(18,561)
Bond premium fees	45,180	49,506	3,718
Collection fees	-	-	-
Probation fees	-	-	-
Grant: La. Dept. of Social Services: Reimbursement of salaries and other operating cost	-	-	-
Incentive payments	-	-	-
Grant: La. Comm. on Law Enforcement: Reimbursement of salaries	-	-	-
Grant: State of Louisiana Children's Cabinet: Reimbursement of salaries	-	-	-
Indegovernmental agreement	35,800	3,000	(32,800)
Indegment earned on investments	89,331	120,512	31,181
Other	32,290	16,032	(16,258)
<b>Total Revenues</b>	<b>570,811</b>	<b>740,486</b>	<b>169,675</b>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	352,861	275,033	77,828
Operating services	41,338	8,285	33,053
Materials and supplies	2,558	12,534	(9,976)
Travel and other charges	31,000	33,380	(2,380)
Capital outlay	14,000	1,848	12,152
Professional fees	178,854	219,859	(41,005)
Statutory Required Payment	-	-	-
<b>Total Expenditures</b>	<b>650,952</b>	<b>547,239</b>	<b>103,713</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>14,900</b>	<b>193,247</b>	<b>178,347</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	61,691	85,800	(24,109)
Operating transfers out	(173,251)	(5,204)	(168,047)
<b>Total Other Financing Sources (Uses)</b>	<b>(111,560)</b>	<b>80,596</b>	<b>(192,156)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(96,660)</b>	<b>273,843</b>	<b>370,503</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,385,812</b>	<b>2,385,812</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$2,289,152</b>	<b>\$2,659,655</b>	<b>\$370,503</b>

Subject to the comments contained in the Independent Auditors' report  
and notes to financial statements which are an integral part hereof

SPECIAL REVENUE FUNDS			TOTAL		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 157,100	\$1,363,641	\$ 486,541	\$1,080,888	\$1,784,889	\$ 643,708
17,400	87,000	14,600	182,109	188,488	(3,671)
-	-	-	45,788	48,500	3,718
121,284	127,788	6,018	121,284	127,788	6,018
118,000	250,112	48,112	118,000	229,112	80,112
288,873	273,364	(23,289)	288,873	273,364	(23,289)
215,000	228,802	14,802	215,000	228,802	14,802
17,627	14,878	(2,961)	17,627	14,878	(2,951)
-	31,250	31,250	-	31,250	31,250
-	-	-	18,880	2,000	(18,880)
38,548	31,950	(7,298)	121,678	151,582	29,884
4,283	-	(4,283)	18,823	15,830	(3,050)
<u>1,703,587</u>	<u>2,282,218</u>	<u>581,913</u>	<u>2,218,538</u>	<u>3,018,198</u>	<u>785,258</u>
1,415,913	1,366,755	59,662	1,708,778	1,871,788	17,480
210,644	181,387	29,717	851,684	991,382	89,302
71,200	88,881	(27,879)	78,752	181,415	(127,463)
7,000	8,862	(2,052)	38,888	33,342	5,488
27,808	88,888	(32,068)	41,000	61,318	(19,714)
21,308	48,273	(26,823)	200,758	287,889	157,136
-	(28,839)	(28,839)	-	258,608	(258,608)
<u>1,754,262</u>	<u>1,873,822</u>	<u>(128,868)</u>	<u>2,128,258</u>	<u>2,458,262</u>	<u>(328,822)</u>
(50,262)	362,187	412,853	(28,888)	328,442	588,228
171,251	5,284	(188,847)	232,842	78,764	154,738
<u>(1,81,881)</u>	<u>(85,081)</u>	<u>(1,23,209)</u>	<u>(232,842)</u>	<u>(78,204)</u>	<u>(154,738)</u>
829,350	188,189	(188,350)	-	-	-
88,784	202,781	233,847	(35,826)	888,440	586,278
788,885	785,885	-	3,118,377	2,112,377	-
<u>\$ 829,350</u>	<u>\$1,828,288</u>	<u>\$ 233,847</u>	<u>\$3,028,341</u>	<u>\$3,872,278</u>	<u>\$ 586,278</u>

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

Notes to the Financial Statements  
December 31, 1985

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1904, 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 component unit 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

As the governing authority of the parish, for reporting purposes, the Iberia Parish Council is the financial reporting entity for Iberia Parish. The financial reporting entity consists of (a) the primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Iberia Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Approving a voting majority of an organization's governing body, and
2. The ability of the parish council to impose its will on that organization and/or
3. The potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the parish council.

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

Notes to the Financial Statements (Continued)  
December 31, 1996

2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Iberia Parish Council has approval authority over the district attorney's capital budget because office space is furnished by the Iberia Parish Council. Some major capital purchases for the district attorney are included in the parish council's overall budget, and title to some real property is in the name of the parish council.

Because of the previously described conditions, the district attorney was determined to be a component unit of the Iberia Parish Council, 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 council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

G. 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.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for the district attorney's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. 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.

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

Notes to the Financial Statements (Continued)  
December 31, 1985

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

**GOVERNMENTAL FUNDS**

General Fund (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:571.51, 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, research, support, and continuing legal education in furtherance of Louisiana Revised Statute 40:2075 and bond premium fees authorized by Louisiana Revised Statute 1065.1.

**SPECIAL REVENUE FUNDS**

Title IV-B Fund

The Title IV-B Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-B 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 18:15, 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.

Anti-Drug Abuse Fund

The Anti-Drug Abuse 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, 1995

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 courts, 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 a probation officer 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.

JUDICIARY FUNDS - AGENCY FUND TYPE

Criminal Bail Bond Fund

The Criminal Bail Bond Fund was established in compliance with Louisiana Revised Statute 15:5, 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.

Special Asset Forfeiture Fund

The Special Asset Forfeiture Fund was established in compliance with Louisiana Revised Statute 40:2816, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Criser and Controlled Dangerous Substances Property Forfeiture Act of 1988," shall be deposited in this fund.

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
December 31, 1988

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.

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 Bernard E. Woodruff, Jr., District Attorney, Sixteenth Judicial District. 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.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 for reporting the governmental fund type and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. 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 tax collector.

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 when the investments have matured and the income is available.



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

Notes to the Financial Statements (Continued)  
December 31, 1995

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).

**2. BUDGETARY DATA**

The proposed budget for the year ended December 31, 1995 was made available for public inspection at a hearing held at the St. Mary Parish courthouse on December 22, 1994. The proposed budget was formally adopted by the district attorney at this time. The budget, which included proposed expenditures and the means of financing them for all governmental funds was published in the official journals of each parish on December 7, 1994. All appropriations lapse at year end. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget and actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.

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 per cent or more and/or actual expenditures within the General Fund or a Special Revenue Fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment to reflect such change is adopted by the district attorney.

Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

**3. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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 and national banks having their principal offices in Louisiana.

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

Notes to the Financial Statements (Continued)  
December 31, 1985

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates market. There are also time deposits, which are fully secured by federal deposit insurance.

G. PREPAID ITEMS

Payments made to vendors for service that will benefit periods beyond December 31, 1985, are recorded as prepaid items.

H. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. 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.

There are no long-term obligations at December 31, 1985.

I. VACATION AND SICK LEAVE

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.

Regular salaries of full-time employees are not paid from the General Fund. However, supplemental salaries are paid to employees from the General Fund. These employees do not earn leave benefits.

J. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned *Revised* 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.

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

NOTES to the Financial Statements (Continued)  
December 31, 1995

NOTE 2: CASH AND CASH EQUIVALENTS

At December 31, 1995, the district attorney has cash and cash equivalents (book balances) totaling \$4,297,958, as follows:

Money market accounts	\$ 857,800
Time deposits	<u>3,440,158</u>
Total	<u>\$4,297,958</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the district attorney has \$4,315,762 in deposits (collected bank balances). These deposits are secured from risk by \$258,185 of federal deposit insurance and \$3,794,897 of pledged securities held by the custodial bank in the name of the fiscal agent bank (Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1529 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3: DUE FROM/TO OTHER FUNDS

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

	Due From Other Funds	Due to Other Funds
General Fund	\$ 26,424	\$ -
Special Revenue Funds:		
FD-D Fund	-	76
Workless Check Fund	-	42
Anti-Drug Abuse Fund	-	6,257
Criminal Court Fund	-	5,500
Probation Fund	-	152
Agency Funds:		
Criminal Bail Bond Fund	-	<u>24,380</u>
Total Due From/To Other Funds	<u>\$ 26,424</u>	<u>\$ 24,380</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, 1995

NOTE 4: DUE FROM OTHER GOVERNMENTS

The amount due from other governments of \$61,075 at December 31, 1995 consists of the following:

General Fund

Reimbursement of Expenditures--	
Iberia Parish Government	\$ 3,018
St. Mary Parish Council	16,901
Iberia Parish Law Library	2,450
	<u>22,369</u>

Special Revenue Fund

Criminal Court Fund--	
Reimbursement of Expenditures--	
With Judicial District Judge	<u>38,448</u>

Agency Fund

Special Asset Forfeiture Fund--	
Reimbursement for Overpayment of	
Drug Seizures--	
Mer Rouge City Police Department	118
St. Mary Parish Sheriff	41
Louisiana State Police	<u>83</u>
	<u>242</u>

Total Due From Other Governments \$ 61,075

NOTE 5: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Automobiles	Equipment	Total
Balance, January 1, 1995	\$ 57,301	\$ 348,817	\$ 406,118
Additions	-	81,313	81,313
Deletions	-	-	-
Balance, December 31, 1995	<u>\$ 57,301</u>	<u>\$ 430,130</u>	<u>\$ 487,431</u>

For the year ended December 31, 1995, the district attorney incurred capital outlay of \$ 81,313.

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

Notes to the Financial Statements (Continued)  
December 31, 1985

NOTE 5: 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 non-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, at 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, 1980, and who elected not to be covered by the new provisions, the following applies: Any member with 20 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 10 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 30 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.

For members who joined the System after July 1, 1980, 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 30 years of service credit, are age 55 and have 34 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 30 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 180 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, 7109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 547-5551.

**Funding Policy.** Plan members are required by state statute to contribute 3.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 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

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

Notes to the Financial Statements (Continued)  
December 31, 1993

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, 1993, 1994, and 1995, were \$6,000, \$2,000, and \$ 0, 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 attorneys 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 30 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 per cent 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 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 18618, Baton Rouge, Louisiana 70808-4618, or by calling (504) 388-1301.

Funding Policy. Under Plan A, members are required by state statute to contribute 3.5 percent of their annual covered salary and the district attorney to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include overpayments 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

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

Notes to the Financial Statements (Continued)  
December 31, 1995

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, 1995, 1994, and 1993, were \$84,484, \$86,484, and \$82,380, respectively, equal to the required contributions for each year.

**NOTE 7: DUE TO OTHER GOVERNMENTS**

The amount due to other governments of \$211,708 at December 31, 1995, consists of the following:

	<u>General Fund</u>	<u>Special Revenues Funds</u>	<u>Agency Funds</u>
<b>General Fund</b>			
Drug seizures collected and not yet distributed to:			
Iberia Police Dept.	\$ 8,275	-	-
Reimbursement of expenditures:			
16th Judicial District Judge	500	-	-
<b>Criminal Court Fund</b>			
Current year surplus payable to:			
Iberia Parish Government	-	\$ 45,917	\$ -
St. Mary Parish Council	-	24,418	-
St. Martin Parish Police Jury	-	80,074	-
<b>Criminal Bail Bond Fund</b>			
Bail Bonds collected and not yet distributed to:			
16th Judicial District Judge	-	-	14,380
Iberia Parish Sheriff	-	-	3,487
St. Martin Parish Sheriff	-	-	6,800
St. Mary Parish Sheriff	-	-	5,185
Intelligent Defender Board	-	-	14,380
<b>Special Asset Forfeiture Fund</b>			
Interest earned on forfeitures and not yet distributed to:			
St. Martin Parish Sheriff	-	-	209
 Total Due to Other Governments	<u>\$ 8,930</u>	<u>\$ 150,658</u>	<u>\$ 44,170</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, 1995

NOTE 8: LEASES

The district attorney's office had no material capital or operating leases at December 31, 1995.

NOTE 9: EXPENDITURES OF THE DISTRICT ATTORNEY NOT  
INCLUDED IN THE FINANCIAL STATEMENTS

The district attorney's offices are located in the parishes 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. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state.

NOTE 10: LITIGATION

There is no litigation pending against the district attorney's office at December 31, 1995.

NOTE 11: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IX-B Program, Catalog of Federal Domestic Assistance No. 19.703. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the district attorney for the Sixteenth Judicial District received \$275,384 and \$725,802 in reimbursements and incentive payments, respectively.

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.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as 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.



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

Notes to the Financial Statements (Continued)  
December 31, 1995

The district attorney also participates in the United States Department of Justice, Major Drug Offender Program, Catalog of Federal Domestic Assistance No. 16.579. This program is funded by indirect assistance payments, in the form of reimbursements of a portion of the drug prosecutor's salary, received from the Louisiana Commission on Law Enforcement. For the year ended December 31, 1995, the District Attorney for the sixteenth Judicial District received \$74,878 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 September 30. 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.

#### SUPPLEMENTARY INFORMATION

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

Combined Balance Sheet  
Special Revenue Funds  
December 31, 1995

	TITLE FUND	NORTHLESS CHECKS COLLECTION FUND
<b>ASSETS</b>		
Cash	\$ 30,800	\$ 552,415
Receivables:		
commissions on fines and forfeitures	-	-
Grants from the U.S. Dept. of Social Services	25,979	-
Due from other governmental units	-	-
Prepaid insurance	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 56,779</u></b>	<b><u>\$ 552,415</u></b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities:		
accounts payable	\$ -	\$ 3,179
Due to other funds	75	42
Due to other Government units	-	-
Total Liabilities	<u>75</u>	<u>3,221</u>
Equity:		
Fund Balances:		
Unreserved/undesignated	<u>56,704</u>	<u>549,194</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$ 56,779</u></b>	<b><u>\$ 552,415</u></b>

Subject to the comments contained in the independent auditors' report  
and notes to financial statements which are an integral part hereof

NET CHARGES	OPERATING EXPENSES	PROFIT ON SALES	TOTAL (PERFORMANCE ONLY)
<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
\$ 8,251	\$223,110	\$ 792,711	\$ 1,009,355
-	107,521	-	107,521
-	-	-	55,875
-	38,448	-	38,448
<u>      </u>	<u>46,888</u>	<u>      </u>	<u>46,888</u>
<b>\$ 8,251</b>	<b>\$415,713</b>	<b>\$ 792,711</b>	<b>\$ 1,251,891</b>
\$ -	\$ 22,992	\$ 1,768	\$ 25,811
8,251	5,500	958	15,811
-	198,608	320	199,329
<u>8,251</u>	<u>227,100</u>	<u>2,046</u>	<u>229,341</u>
-	220,600	181,330	1,058,250
<b>\$ 8,251</b>	<b>\$447,713</b>	<b>\$ 974,041</b>	<b>\$ 1,310,141</b>

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, 1993

	1993 FUND	1992-93 DEBIT COLLECTION FUND
<b>Revenues</b>		
Commissions on fines and forfeitures	\$ -	\$ -
Drug seizure forfeitures	-	-
Collection Fees	-	127,285
Probation Fees	-	-
Grant: La. Dept. of Social Services	-	-
Reimbursement of salaries & other operating costs	275,264	-
incentive payments	229,852	-
Grant: La. Commission on Law Enforcement	-	-
Reimbursement of Salaries	-	-
Grant: State of La. Children's Cabinet	-	-
Reimbursement of Salaries	-	-
Interest earned on investments	683	23,580
<b>Total Revenues</b>	<b>505,859</b>	<b>150,865</b>
<b>Expenditures</b>		
General Government - Judicial:		
Salaries and related benefits	345,527	86,314
Operating services	38,044	6,203
Materials and supplies	17,311	64,364
Professional Fees	3,600	6,768
Travel and other charges	1,659	-
Capital outlay	3,174	900
Statutory Required Payment	-	-
<b>Total Expenditures</b>	<b>423,315</b>	<b>157,559</b>
<b>EXCESS OF REVENUES OVER CURRENT EXPENDITURES</b>	<b>82,544</b>	<b>33,306</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(30,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(30,000)</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER CURRENT EXPENDITURES AND OTHER USES</b>	<b>52,544</b>	<b>33,306</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>22,762</b>	<b>213,715</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 75,288</b>	<b>\$ 247,021</b>

Subject to the comments contained in the Independent Auditors' report,  
and notes to financial statements which are an integral part hereof

ANTI- DRUG ABUSE FUND	CRIMINAL COURT FUND	PROBATION FUND	TOTAL (MEMORANDUM ONLY)
\$ -	\$1,243,641	\$ -	\$ 1,243,641
-	97,038	-	97,038
-	-	-	107,285
-	-	200,172	200,172
-	-	-	275,364
-	-	-	229,602
14,676	-	-	14,676
-	31,250	-	31,250
-	1,238	5,479	31,008
<u>14,676</u>	<u>1,380,258</u>	<u>205,583</u>	<u>1,385,210</u>
19,680	785,882	128,872	1,204,295
-	128,856	1,204	181,361
-	87,946	5,208	98,881
-	20,800	1,844	48,713
-	8,253	58	9,862
-	5,389	261	28,680
-	158,629	-	158,629
<u>19,680</u>	<u>1,208,687</u>	<u>143,873</u>	<u>1,513,623</u>
<u>15,204</u>	<u>758,488</u>	<u>81,814</u>	<u>352,187</u>
5,204	-	-	5,204
-	-	-	145,000
<u>5,204</u>	<u>-</u>	<u>-</u>	<u>150,194</u>
-	150,658	81,914	232,391
-	82,802	108,438	248,665
<u>\$ -</u>	<u>\$ 1,228,820</u>	<u>\$ 181,530</u>	<u>\$ 1,850,255</u>

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

Combining Balance Sheet  
Agency Funds  
December 31, 1995

	ORIGINAL BAIL BOND Fund	SPECIAL ASSET FORFEITURE Fund	LA. STATE POLICE FUND 04 11	TOTAL (MEMORANDUM FUND)
<b>ASSETS</b>				
Cash	\$ -	\$ 473,674	\$ 44,396	\$ 518,070
Receivable-bail bond fees	57,573	-	-	57,573
Receivable-fines and forfeitures	-	-	4,690	4,690
Due from other funds	-	82	-	82
Due from other Government units	-	242	-	242
Total Assets	<u>\$ 57,573</u>	<u>\$ 473,998</u>	<u>\$ 49,086</u>	<u>\$ 780,657</u>
<b>LIABILITIES</b>				
Assets forfeited pending judicial disposition	\$ -	\$ 471,998	\$ -	\$ 471,998
Due to other funds	14,393	-	-	14,393
Due to other government units	43,180	999	-	44,179
Other Liabilities	-	-	43,086	43,086
Total Liabilities	<u>\$ 57,573</u>	<u>\$ 473,998</u>	<u>\$ 43,086</u>	<u>\$ 774,657</u>

Subject to the comments contained in the independent Auditors' report  
and notes to financial statements which are an integral part hereof

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

	CRIMINAL JAIL FUND	SPECIAL ASSET FUND	J.A. STATE POLICE FUND	TOTAL (PERCENTAGE)
<b>UNSETTLED BALANCES AT BEGINNING OF YEAR</b>	<b><u>\$ 43,820</u></b>	<b><u>\$ 288,470</u></b>	<b><u>\$ 25,257</u></b>	<b><u>\$ 357,547</u></b>
<b>ADDITIONS</b>				
Deposits:				
Fines and Forfeitures	-	534,191	97,488	631,679
Premium Fees	198,023	-	-	198,023
Interest earned	-	18,812	260	17,352
Total Additions	<u>198,023</u>	<u>553,003</u>	<u>260</u>	<u>751,286</u>
<b>TOTAL</b>	<b><u>241,843</u></b>	<b><u>841,473</u></b>	<b><u>97,717</u></b>	<b><u>1,181,033</u></b>
<b>DEDUCTIONS</b>				
Deposits settled for:				
Law Enforcement Agencies	97,052	217,210	-	314,262
District Judge-16th Judicial Dist.	48,028	-	-	48,028
District Attorney-16th Judicial District 17th Fund	48,023	82,030	-	130,053
St. Martin Parish Criminal Court	-	83,892	-	83,892
Iberia Parish Criminal Court	-	800	-	800
St. Mary Parish Criminal Court	-	7,620	-	7,620
Refunds	-	13,467	-	13,467
Court Costs	-	3,389	-	3,389
Equipment Purchases	-	-	20,421	20,421
Operating Costs	-	-	3,958	3,958
Total Deductions	<u>195,102</u>	<u>478,888</u>	<u>24,389</u>	<u>698,379</u>
<b>UNSETTLED BALANCES AT END OF YEAR</b>	<b><u>\$ 46,741</u></b>	<b><u>\$ 362,585</u></b>	<b><u>\$ 73,328</u></b>	<b><u>\$ 482,654</u></b>

Subject to the comments contained in the independent auditors' report  
and notes to financial statements which are an integral part thereof



INTERNAL ACCOUNTING CONTROL, COMPLIANCE,  
AND FEDERAL FINANCIAL ASSISTANCE SECTION

**GRIFFIN & CHALVIN**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
P. O. BOX 1028 - 18 1/2 MAIN STREET  
FRANKLIN, LOUISIANA 70501

MEMORANDUM FOR THE DISTRICT ATTORNEY  
DATE: 06/21/86  
RE: INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE

MEMO - 06/21/86  
100-219-000-0000

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Bernard E. Boudreaux, Jr.,  
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, 1985, and have issued our report thereon dated June 21, 1986.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-108, "Audits of State and Local Governments." Those standards and OMB Circular A-108 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District Attorney of the Sixteenth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are accounted in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District for the year ended December 31, 1985, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk 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 structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management of the District Attorney of the sixteenth Judicial District and its funding agencies. However, this report is a matter of public record and its distribution is not limited.

*Anthony P. ...*  
Certified Public Accountants

Franklin, Louisiana  
Jan 21, 1986

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BE KEPT IN  
FILE IN CONNECTION WITH  
STATEMENTS OF ACCOUNTS  
FOR THE YEAR ENDING  
DECEMBER 31, 1995

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN  
AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Bernard E. Boudreau, Jr.  
District Attorney of the Sixteenth Judicial District  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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, 1995, and have issued our report thereon dated June 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-108, "Audits of State and Local Governments." Those standards and OMB Circular A-108 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Sixteenth Judicial District is the responsibility of the District Attorney's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of management of the District Attorney of the Sixteenth Judicial District and its funding agencies. However, this report is a matter of public record and its distribution is not limited.

*Cudry & Chapman*  
Certified Public Accountants

Franklin, Louisiana  
June 21, 1996

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STANDING

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**INDEPENDENT AUDITORS' REPORT ON SCHEDULE  
OF FEDERAL FINANCIAL ASSISTANCE**

Honorable Bernard E. Boudreau, Jr.  
District Attorney of the Sixteenth Judicial District  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996. These general purpose financial statements are the responsibility of the District Attorney of the Sixteenth Judicial District'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular a-128, "Audit of State and Local Governments." These standards and OMB Circular a-128 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 our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Sixteenth Judicial District taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Sheddy & Chalvin*  
Certified Public Accountants

Franklin, Louisiana  
June 21, 1996

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

Schedule of Federal Financial Assistance  
December 31, 1995

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	FED. CFDA NUMBER	GRANT PERIOD	ACCUMULATED REVENUE AT 12-31-94	REVENUE RECORDED	EXPENDITURES	ACCUMULATED REVENUE AT 12-31-95
<b>HEALTH PROGRAMS:</b>						
UNITED STATES DEPT. OF HEALTH AND HUMAN SERVICES Passed through La. Department of Social Services/Title IV-D Program		07-01-94 to 06-30-95 and 07-01-95 to 06-30-96	\$ 38,989	\$ 505,185	\$ 421,915	\$ 55,979
<b>NON-HEALTH PROGRAMS:</b>						
UNITED STATES DEPT. OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME Passed through La. Commission on Law Enforcement and Administration of Criminal Justice/ Major Drug Offender		11-01-94 to 08-30-95	\$ 2,953	\$ 14,678	\$ 35,888	\$ -
<b>TOTAL:</b>			<u>\$ 42,942</u>	<u>\$ 519,863</u>	<u>\$ 457,803</u>	<u>\$ 55,979</u>

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MEMPHIS, TENNESSEE

**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE  
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Bernard E. Goodreau, Jr.  
District Attorney of the Sixteenth Judicial District  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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, 1985, and have issued our report thereon dated June 21, 1986. We have also audited the District Attorney of the Sixteenth Judicial District's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 21, 1986.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the District Attorney of the Sixteenth Judicial District complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1985, we considered the District Attorney's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the District Attorney's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 21, 1986.

The management of the District Attorney of the Sixteenth Judicial District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, projection of any

evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

<u>Financial Statement Categories</u>	<u>General Requirements</u>	<u>Specific Requirements</u>
Cash	Political Activity	Types of Services Allowed
Revenues & Receivables	Civil Rights	Eligibility
Property & Equipment	Cash Management	Reporting
Expenditures for Goods and Services & Accounts Payable	Federal Financial Reports	
Revolving & Related Liabilities	Allowable Costs	
Fund Balance	Drug Free Workplace Act	
	Administrative Requirements	

For all of the internal control structure categories listed above, we obtained and understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Sixteenth Judicial District expended 27% of its total Federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OIG Circular A-108, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for reimbursements that are applicable to each of the District Attorney's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the District Attorney's management and its funding agencies. However, this report is a matter of public record and its distribution is not limited.

*Boyd & Thomas*  
Certified Public Accountants



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Bernard C. Goodreau, Jr.,  
District Attorney of the Sixteenth Judicial District  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1995, and have issued our report therein dated June 21, 1996.

We have also audited the District Attorney of the Sixteenth Judicial District's compliance with the requirements governing types of services allowed or unallowable eligibility; and reporting that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the District Attorney of the Sixteenth Judicial District is responsible for the District Attorney's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Sixteenth Judicial District's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements governing types of services allowed or unallowable eligibility; and reporting that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of the District Attorney's management and its granting agencies. However, this report is a matter of public record and its distribution is not limited.

*Guery & Chalvin*  
Certified Public Accountants

Franklin, Louisiana  
June 21, 1996

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July 1, 1986  
1:00 PM - 4:00 PM

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Bernard S. Boudreau, Jr.  
District Attorney of the Sixteenth Judicial District  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish Government, as of and for the year ended December 31, 1985, and have issued our report thereon dated June 25, 1986.

We have applied procedures to test the District Attorney of the Sixteenth Judicial District's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1985: Political Activity, Civil Rights, Cash Management, Federal Financial Reports, Allowable Cost/Cost Principles, Drug-Free Workplace Act, and Administrative Requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Sixteenth Judicial District's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Sixteenth Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of the District Attorney's management and governing agencies. However, this report is a matter of public record and its distribution is not limited.

*Gudry & Chalvin*  
Certified Public Accountants

Franklin, Louisiana  
June 21, 1986

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**INTERIM AUDITORS' REPORT ON COMPS, LMSD,  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MEMPHIS  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Bernard E. Boudreau, Jr.  
District Attorney of the Sixteenth Judicial District  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of Iberia Parish government, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 21, 1996.

In connection with our audit of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District and with our consideration of the District Attorney's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Methods of State and Local Governments," we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Sixteenth Judicial District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Sixteenth Judicial District had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any instances of noncompliance with those requirements.

This report is intended for the information of the District Attorney's management and governing agencies. However, this report is a matter of public record and its distribution is not limited.

*Olidry & Chalvin*  
Certified Public Accountants

Franklin, Louisiana  
June 21, 1996