# DISTRICT ATTORNEY OF THE THIRTY-SECOND HUNCLAL DISTRICT Terrebaue Parish, Loninian

Notes to the Financial Statements (Continued)

### Nucr 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Combined)

### D. Badgits Scentineoff

The proposed budget for the pore ending December 31, 1999, now problems in the official journal (Der Howen Coversity on Neventer 24, 1995, A. public having non-called on December 8, 1999 in the office of the Distant Accessor. Thus budge as objections from the potenti public, the hulper vars adopted on that date. The original hadget was duly anyoned either a public hearing on December 11, 1996.

Encumbrances represent examinants related to unperformed contracts for goods or survisos. The Dimics Anorrey's office from not any an escambrane system.

### Cesh and Cash Equivalents

Cash and cash equivalents include densed deposits of the District Advenue of the Thirty-Decoud Indiaid District.

# F. Receivables

The receivable assumes are made up of from and feer collected by other governments to be remitted to the District Amarony's Office and assesses due on reinforcement grants. No reserve for socialisatables is considered resenance for those resolution.

### G. Fixed Assats

Crewest fired enters are not explained in the generalization links and the sequere trens. Further, explain logistical is in related as an expanding in the governmental funds, and the related assess are repeated in the general fixed mass account grant. All perchards freed merics by the District Accesses are valued as acquisition cost. Other fixed meric truth in the District Accesses of fixed are the second of the first meric.

# DISTRICT ATTORNEY OF THE THREFT SECOND RODICAL DISTRICT Torribuene Parish, Louisian

Notes to the Flanncial Statements (Condiscod)

# No. 1 SUMMART OF SIGNIFICANT ACCOUNTING POLICIES, Condenand

### C. Basis of Accounting.

The accounting and financial reporting transverse upplied to a final is alternatively by its measurement francial resonances and tables are seconstelled for using a current financial resonance measurement. Indit we included on the blance closes, Operating saternates of these hands pectual included on the blance closes. Operating saternates of these hands pectual increases (i.e. scenases, and other financing users) and decreases (i.e. scenases (i.e. scenases, and other financing users) and decreases, (i.e. scenases (i.e. scenases, and other financing users) and decreases (i.e. scenases).

The modified accertal tools of accurating is used by all governments from types. Under the modified around hasis of accounting, sevenues are recognized when zenceptible to accertal fice, when they become both measurable and available?, "Researched" research fire around ref transactions can be disturbed and "smallable" research to the transactions can be disturbed and "smallable" research to the collocitable within the current period. Expenditures are recorded when the extended that liability is in accerdant.

Those revenues susceptible to access isolada: thus and accessments which are collected by mending generationful body on the Datain. Attency's behalf and integratemental revenue. Interest earned is recorded above conflict do the District disserve's accessed.

# D. Budom

Budgets are adapted on a hada consistent with generally accurate secondary projection. Another appropriated budgets are adapted for the general fixed and special revenue binds. All another appropriates layout fixed species of the Peeral budgets integration in completed in pret of the accounting systems, and the budget is arenabed by supplementia accounting systems, and the budget is arenabed by supplementia

### DISTRICT ATTORNET OF THE THREFT SECOND JUDICIAL DISTRICT Terriburg Parish, Lashing

### Notes to the Plasmoial Statements (Continued).

### Net 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Condensel)

### B. Fand Accounting

The District Attempt uses finds and accessed groups to report on its feaseful position and the results of its operations. Find accessing its designed to demonstrate legal compliance and to aid feaseful metagenesis by supposing transactions related to certain government fractions or activities.

A fand is a separate accounting saring with a suff-balancing set of account. An account group, on the sther hand, is a financial reporting device designed to provide accountibility for exercise scores and induktions that are not recorded in the finals because they do not directly affect set reportable scoreshifts famous in the scores.

Tools are characterized to a free comparing a processing of programs, and distance. The Hensen code is support to distance of some programs and proges." The fields which do Distance distances of the regular distance of the support of the Distance distances of the regular distances and a support of the Distance distances of the regular distances of annumber processing and the support and produces and support of the Distance distances of the regular distances of annumber processing and the support and produces and support of the Distance distances of the proteam of support of the Distance distance distance distances and the processing of the Distance distance distance distances and the processing. The Distance distance distance distances and the processing of the Distance distance distance distances and distances and distances and the Distance distance distances and the Distance distances and distances and the Distance distances and the Distance distances and distances and distances and distances and the Distance distances and distances and distances and the Distance distances and the Distance distances and distances and distances and distances and the Distance distances and the Distance distances and the Distances distances and the Distance distances and the Distances distances and the Distances distances distances and the Distances distances dista

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# DISTRICT ATTORNEY OF THE THURTY-SECOND JUDICIAL DISTRICT Torobana Parish, Leaking

Meter to the Wanacial Oppropriate

### Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (condexed)

### A Reporting Datks (contineed)

- 1. Appointment of noting majority of governing board
- 2. Imposes its will
- 3. Pinancial benefit or burden
- 4. Pizesily dependent
- Designatic management.

Beause the Terrebones heads (considered Gorwannen could by definition is state to fearning) bedgessed by the District Athenry's Office, the Daviet Abarry one distributed to be a composed with of the Terrebones Daviet Measury one distributed by the District Athenry and the composed with a state endowed and the District Athenry and the Commission Gave and do not percent information on the District Athenry and the Commission Gave and do not percent information on the State and Commission Gave and the space and percent newsion provided by this asymmetrial lays, the do does account investme news, and the composed to the space of the does not comment meeting entity.

The accompanying framedia statements present the Diricit Absency's office and component with over which the Diricit Astency's office exercises significant influence. Significant influence or accutability is band primarily an appositement or framewisk performance with the Diricit Attempt's office (as forward free local influence).

The Thirty-Second Judicial Enforcement Diariet is included in these function instances in as component and and to hinded with the privater generations. The Thirty-Second Judicial Talkeraneous Talatic over a building which is utilized by the Diariet Antony's offices as office agoes for entrain sectors of its utilized by the Diariet Antony's forfices as offices agoes for entrain sectors of its to operation. The building is supervised in the gaussal fixed anext access group of the Electric Antony's formation statements.

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT Terribons Parish, Laukiana

Notes to the Financial Statements

### Net 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Storion 26 of the Lassiana Consultation of 1971, the Diskisi Attempt has charge of every extended proceeding by the state is in the diskis, it the representation of the state before the paral graph in the diskis, and the program of the state of the state of the paral graph of the state of the bar light attaines to the gased layer. He performs often datas as provided by law. The United Attaines is cleaned by the qualified instance of the juicidal distors to a test of its years. The thirty-accessed juicial distors to encoupsison Temeforme Parkin Lassiane.

The freeral assuments of the Detrick Asserge of the Thiery-Second Judicia District (Diricis) Asserged, Temperature Reinfo, Locales have been proputed in conformity with generally accepted accessing principles (DAAP) in applied to generatescal and the The Oversement Accessing Standards Based is the accepted standard-orting (body for catabilities) generation and accessing principal theorem (and the principle). The overse significant association principles of the homeonic strengther principles.

### A. Reporting Kesty

As the growing authority, the liverboare breich Consolidated Growennest is the foreisal sprencing entry for Uncertainty for the formal sprencing entry consists of (a) the primary government, (b) equations for which the primary presence in Entransish as acconsidering (a) (c) of the equations for which the primary presence in Entransish as acconsidering on the primary government as and the sprencing of the primary government as and primary and the primary presence of the primary government as and primary and the primary primary and the primary government as and primary and primary the primary government as and primary and primary primary and the primary government as and primary and primary primary primary and primary for the primary primary and the primary primary and primary primary primary primary and the primary primer primary primary primary primary primary primary primary primary primer primary primer primary primary primer primary primer primer

GASE Statement No. 14 astabilished oritoria for determining the governmental reporting entity and component with that should be included within the reporting entity. Financial accountability by the Terreboxe: Facilit Consolidated Overnment is determined on the basis of the following crising:

Sulement D.1

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT TERREBONNE PARISH, LOUISIANA

# Combined Statement of Revenues, Exponetteries, and Champes in Fund Relations -Budget and Actival - Spacial Revenue Funds

For the year ended Desember 31, 1999

	Dution.	Actant	Eavorable (Unfermitike)
SEXEMAIN Commissions and essentiations bring outermential insolution bising outermential Table Revenues COMMENDARIES	\$15.385 246.090 <u>3.800</u> <u>3.800</u>	802,580 248,709 4,709 307,807	\$4,212 1,615 1,738 7,733
Corrent Generati governmaat - jorkeel Poopowel aarvices oscaardi operatiris Tipul overest espenditures Copeal outby Solal legenditures	227,001 67,000 	200,453 355,00 	16,01 01014 01,00 01,00 01,00 0100
Encess (Daliciency) of Nanonom Dvar Expenditions	15,476	81,347	65,775
OTHER FRANCISCI SCHROTTI, AMERI Ceptuling transfers in (out) EXCESS (DEFICIENCY) OF REVENUES	(00,000)	07,895	
AND OTHER TRANSPORT DURING OVER EXPENSION AND OTHER FRANCING USES	(94,524)	54,247	88,721
PLODE BALANGES Doginning of plan End of your	140.205 T080.702	148,220 \$154,413	88.771

tions carlos to ferencial adataments.



# INDEPENDENT AUDITOR'S REPORT

Horanabla Joseph L. Waltz, Jr. District Attorney of the Thirty-Second Judicial District Terrebuster Periols, Louisians

We have availed the accompanying general purpose francial measures of the District Astrongs of the Thirty-Societal Jakicali District, Homolean Purdel, Louisian, a companying the temperature Terrebrene David Consolidated Dorwanness, as if and for the yose eakd Doesnike 31, 1996 as David in the lattice of contexts. There general purpose financial interests are fit to responsibility and the District Astrongy of the Distry-Doesnik Publick District. Terrebrene Partici, Leuninas, of the District Astrongy of the Distry-Doesnik Publick District, Terrebrene Partici, Leuninas, or contained, and the original approximation of the purpose fitnessical Internets Internets.

We conclude our and/i is assochance with generally accurated and/ing standards, forewareset Acceleration of the standard start by the Compression Count of the Schwarth key acceleration (Schwarth Schwarth and Schwarth Annally Schwarth Sch

In our aplains, the general purpose fluxucial associates referred to above person fulry, in all material respects, the fluxucial position of the District Abovesy of the Thirty-Second Justicial District, Pererboran Patch, Lonizana, as of December 31, 1998, and the results of its spontane. For the year three model, in coldinarity with generally acceptal accounting principles.

### DESTRICT ATTORNEY OF THE THIRTY-SECOND JUDICLAL DESTRICT Terrebause Parish, Louisiana

Notes to the Financial Statements (Continued)

# Note 7 LONG TERM DEBTicontinued

Long term debt	h A	greenest		rtificate of Inkindures		Teasts
Balance 12/31/95	,	11,801	\$	92,000	,	103,801
Principal papementu/oclassi Entrinos	5	(11,001)	5	(92,800)	5	(103,814)
Balance 12/31/96	5	0	\$		5	0

The scanarary of the long term abligations for 1996 are as follows:

# 1017 8 REPENDITIONS OF THE DISTRICT ATTORNEY 1017 DISTRIBUTION OF THE PENDING ALL STATEMENTS

The incompanying financial instruments do not include contain expenditures of the Denistic Attenues guide out of the finals of the Trentomer Nexth Cosmoliation Generations and the Assistant Denistic Threads are provided in the Denistic Attonemy and the Assistant Denistic Attoneous are pild by the attack and the Tearcheave Parish Cosmolidated Deriversatives. The solution of the effice soil if are pield by the Tearcheave Parish Cosmolidated Deriversatives.

# Ner 9 LITIGATION AND CLAIMS

At Descenter 31, 1996, these is no bigation peopleg against the Dianiet Attorney that is succeptible to accessed in accordance with statements of Financial Accounting Standards No. 5.

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT TERREBONNE PARISH, LOUISIANA

## Statement of Revenues, Dependheres, and Changes in Fund Balances -Budget and Actual - General Fund

# For the year ended December 31, 1998

		ACUAL	Favorable (3Mavorable)
REMARKS			
Commissione and assessments Bood Robibures Miscelaneous Total Revences	\$367,800 11,800 6,800 405,800	\$458,000 14,000 8,772 475,007	565,565 5,532 1,272 85,087
12710071488			
Current Derenal processent - Judicial Presonnol services and benefits Donard sponting Total current expenditures	277.000 - 522.000 - 300.300	229,862 106,414 204,200	40,518 0,4140 
Debit Zervices Principal Internet and charges Table debit services		\$2,800 	00.000 
Capital outlas	5,009	5.392	
Tetal Doendharee	+04.000	454,000	(30,800)
Excess (Deficiency) of Personals Over Expenditures	2,008	20,021	16,621
OTHER PROVIDED ADJRESS AND B	2		
Operating transfers in (cut)	1908,0000	27,089	427,800
DISCUSS (DEFIGIENCY) OF PENENSU AND OTHER TRANSPOS SOURCES OVER DIPENDITURES AND OTHER FININGING USES	5 (98.00%	47.021	145,831
FUND INCANCES Engineeing of year End of year	413,300	483,221	24 24(34)

Dee miles to feareial statements

Manual Fr

# DISTRICT ATTORNEY OF THE THERTY-SECOND JUDICIAL DISTRICT THEREBONNE PARSH, LOURIANA

# Contrast Distances of Research , Expenditures, and Charges in Faul Relevant Al Commission Fault Fault Types

# For the year anded Depender 21, 1988

	Canada Fund	Special Barantin Fambs	phone stratum ONM
ED-05-00			
Consultance and lows Gased income Mitoral Mitoral Mitoral Trigotherations Trigotherations	640,200 6,00 	90,08 20,76 3,38 <u>3,78</u> <u>40,60</u>	1047,00 248,70 10,80 2380 10,000
former South of generatives Debug and partners Production and offices Production and the site of the site Production and the site	20000 1040 1040 1040 1040 1040 1040 1040	10040 1100 1200 1000 1000 1000 1000 1000	48,28 3,80 9,26 9,26 9,26 9,26 1,80 1,80 1,80 1,80 1,90 1,90 1,90 1,90 1,90 1,90 1,90 1,9
Celli Ecolor Proppet Internal, and Darget Topardoll service			10.00 
(upbi selity	1.147	A12	12,015
Table Expenditions	404.000	201,742	24,245
Excess (Adultury) of Reserves Over Dependitions	20,004	6.00	10.00
Create Personal and an arrival station. Operating Personal In-Dark	<u>800</u>		
EXECUTE DEGLEDIEN OF REMANDES AND OTHER PROVIDED BOUNCES EVEN EXPENDEMENT AND CEVER FRANCING USES	400 47,621	56347	101,250
Elande Anti-Alexand Geogramme of your End of your	40.01 10530	140.535 1406.633	123,67 <u>3797/5</u>

Data makes to Shandud attribution

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# DISTRICT ATTORNEY OF THE THREY GECOND JURIOML DISTRICT TERREDOWNE PARENL LOURIAMA

# Control Interne Deel - At Fart Types and Alloca Print

# III CALAN

	ton transference (active active (active (active (active (active)) (active (active)) (active (active)) (active)	ACCENT OF LEASE	1000 A	10111 10111	\$1.50 A	
	A loss of the loss	Line 0.5	ana ana ana ana	1920	50 BCS	
Call of the local diversion of the local dive	Contraction of the second seco	601 1001	D M M		100	
			8 배취			
	MUS Contract Reviews Contract Reviews Diversion Fould	Contention Contention Contention Provide Description Provide Description Frank Assess	UNITED CONTAINS CONCECTORING UNITED Server and Broth Data Chem Parks Tau Martine	(why and check operating the second of the s	TOTAL UMAUTHRAN MOUTY AND TOTAL UMAUTHRAN MOUTY AND	

and a local division of the local division o

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Honouthle Joseph L. Weitz, N. Dianici Amarnay of the Thity-Second Judicial District Terrobonne Parish, Leuisians Pages 2.

In recordnere with Grownwest Auditing Standards, we have also instal a report dated March 23, 1997, on our consideration of the Datasist Autorney of the Thirty-Second Judicial District, Terrachong Faring, Londard's internet control structure and a seport faited March 21, 1997, an in compliance with laws and required terra.

One notice was combated for the purpose of flowing are optime in the general purpose framedul intervenent index or works. The combined gene also advantad paper, framedul intervenent labor or supplemental information is the table of existents are presented for purposes. The combined of the supplemental information is the table of existent are presented for purposes. The Constant Assume of the Therris-Section (added District, Thermatewer Parish Leadiants, South information, is an adjusted to the modified District, Thermatewer Parish Leadiants, South information is an adjusted to the modified District, Thermatewer Parish Leadiants, South information is an adjusted to the modified District, Thermatewer Parish Leadiants, South information is an adjusted to the modified District, Thermatewer Parish Leadiants, South information and paper to the indicategories that the south of the general modified in the square paper. Empedial District, Thermatewer, tabut in a south of the south of the south of the south of the standard south of the sou

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Thibodaux, Louisiane Merch 21, 1997



ACCOUNTINGS & CONSILIANTS

### DISTRICT ATTORNEY OF THE THIRTT-SECOND PUBRICAL DISTRICT Terrebeaus Parish, Louisiana

Notes to the Financial Statements (Continued)

### Note 1 STAMMARY OF STGNIFICANT ACCOUNTING POLICIES, (Cardinaed)

### G. Fould Assets (continued).

Consolidated Government and are accounted (considered domain) for its the present fitted must account group of the District. Adversy. The coast of memori minimum and requirin that do not add to the value of the assot or materially account lives are not capitalized. Assets in the present fitted near account group are an expension.

### 21. Compensated Altorney

All individuals who work as the District Attorney's Diffee are primarily employees of the Tennheame Parish Consolidand Government, therefore, as liability for componented absences is recorded in the District Attorney's framewish statements. Venetics and sick lower do not accumulate.

### I. Interfand Transactions

Quasi-contratal transactions are accessed for as processes or expenditures, Institutal transactions on the other head are reported to transfers. Neurorizing or concretative parameter transfers of equity are reported as reaching equity transfers. All other interfand transfers are reported as spacing transfers.

### Engoid Research

Prepid expenditures as December 31, 1996 consist outlody of the succepted perform of insurance promisms which have been paid in advance. Horsenhle Joseph L. Waltz, R. District Attempty of the Thirty-Second Audicial Dianter Terreborne Parish, Louisiana Page 2

This report is intended for the information of management, all applicable federal and state againsing and those other preventents from which forced function antimazon was seasived. However, this report is a mether of public record and its distributions in and initials.

Steami & Commons

Thibedeze, Leafniana March 21, 1997



ACCOUNTANIS & CONSULTANIS

### DISTRICT ATTOMNET OF THE THIMTT-SECOND REDICIAL DISTRICT Terrebung Parish, Logistan

Notes to the Financial Statuments (Confinand)

### Note 1 SUMMARY OF SUMPRIANT ACCOUNTING POLICIES, (Continued)

### K. Memorandom Only - Total Columns

The total volume on the powerd purpose framewish attenues is optimated Merosenshum (why) to instained that it is presented only to finisher framedul analysis. Data is this orderum does not present fitzential pratitions is conferringly with gaterally accepted accepteding praticiples. Nother is such data comparability to a consolidation. Francyland olimitations have not been made in the accentration of the data.

### Note 2 DEPOSITS

Under taske law, the Dierrict Attomay may deposit funds whiles a final agent back argueboat where the laws of the Street of Localians, the laws of any other state in the Unice, or the laws of the United States. Furthermone, the District Noteney may invosit in confidences and fined apposed of state backs esgenaimed under Localians. here and rational barbs lawing their principal officers in Localians.

Stata line also requires that disputs the fully collaterable of at II sizes, Asserpticle collassistation includes the 5500000 TDC/SH2C immune and the results related to include the test of the DDC/SH2C immune and the results of the of Londons and cortein publical addisations are advoced as search by depends. Obligations formable and searching the the London is succeived to even the an emitted basis of searching the full base Chaired Ammeny or which are amitted basis of searching the full base of the DDC public advoced and the DDC and the DDC and the DDC and the public accelerate which are not in the same of the povernmental such are concluded and collecterable.



# STAGNI & COMPANY

CHEMPHO POPUL ACCOUNTANTS - CONSULTANTS

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

Honorable Joseph L. Waltz, Jr. District Atheney of the Thirty-Sucord Judicial District Terroborne Parish, Lauisiana

We have audited the accompanying flameted statements of the District Attempt of the Thirty-Second Judicial District, Turnbasen Paths, Londrinus, a component mit of the Terreborne Paths Consolidated Government, as of an for the part and Distantics 31, 1996, and have insol our record hereon disted March 31, 1997.

We conducted our soft in accordance with generally anophal and/ing standards and Generators Audibig Standards, instal by the Comptedies Oreend of the United States. These standards require that we plan and perform the and it to obtain scorentific assumers shoul whether the second terrors Generating attention to are first of install instattances.

Complexes with loss, regulation, contrast, and pract applicable to the Ultitrict Morrey of the Threy-Seven Lossifie Distatis, Terebows Perick, Lanishua, A. In an upstachilly of the Distant Marray of the Distay-Seventh Addial Distatis, Threadon Threit, Lanishua, Angua of distating messengh control and the Distatis Amenge of the Thirty-Seven J Rokin Distant, Tanzamana, Perk, Chandrand sampleme with canning human distant distantis, Ternitosana Peter, Landanda sampleme with control provinces of them, regulations, themases and the Addianasis and the Control provinces of them, regulations, themases was not to provide an ophicin on vorail campliance with such providence meetings, was not to provide an ophicin on vorail campliance with such providence.

The results of our tests disclosed as instances of noncompliance that are required to be reported under Generation Andrices Renderate.

24

120 Dans Brazonen + Tramon, LA (1930) Puper (584) 480 7208 + Karytolij 680 3000 Institutional ACEA + 1028. NVEEDIT 1. http://www.statpit.ace/ 1. 6552-stage/PringeLours Terry Produces (N., Sun 112 + Massaul of 1000) New 2004 802 0820 + Sa 2508 834 8317

### DISTRICT ATTORNET OF THE THIRTY-SECOND REDICIAL DISTRICT THIRDNESS Parish, Logithura

Notes to the Financial Statements (Continued)

### Note 4 FINED ASSETS

Changes in the general fixed asset accessit group during the year are summarized as follows:

	12/21/95	Additions	TPCB Esnelista	Debalace	12/31/00
Equipment and fumiture Weaking	\$414,312	\$2,844	\$1,801	#250 360	618,687 1,650
Computer Equipment Vehicles	143,058	8,800	12,886	6.00	105,002
Buildings and improvements	201.053 BARCON	1007	THE	\$5,608	出活

# Notes 1 PENSION PLANS

All makeloads who work at the Direct Antonyy offlow are prior by for the strength Table Control of the strength of the strength of the strength offlow of the strength of the

# SUPPLEMENTARY REPORTS

# ON

# FEDERAL FINANCIAL ASSISTANCE

# SECTION





# STAGNI & COMPANY

CIRTIPLE PUBLIC ACCOUNTANTS - CONSILTANTS

# SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Joseph L. Write, Jr. Diantat Attorney of the Thirty-Second Judicial Directo Twosbores Parish, Louisian

We have scalard the accompanying general purpose framewill interacts of the District Assesses of the Thirty-Found Indist District, Fernetmen Parish, Localina, a component with of the Tembenne Parish, Cannofdatad Generaturas, for the year and a Docenher (1), 1996, and how there of our report three and and March (2) (1997). These general purposes financial interests are the responsibility of the District Assessy of the Thirdy-Docend Assistic District, Terrebenne Distribution of the state of the District Assessy of the Thirdy-Docend Assistic District, Terrebenne purpose fitness of interpret have on ear weak. It is to request the acquired many distribution of the proposal distribution of the Thirdy Assession of the State Assession of the State Assession of the theory of the State Assession of the State Assession of the State Assession of the Assession of the theory of the State Assession of the State Assession

We unablesh our rankin in normhone with generally accepted analogie matheting. Government databaye, Rockedon, Samoly by the Compression Count of the Used Marsan, and the provisions of Offlite of Marsaneset and Policy Counterle A-1134, activity of Police and Lond Coursenance Data Counterlead and COUSCOME A-123 Strepts with the provision of London and London Database and Counterlead Database and the Used Marsanese and London instancement. As made interlead counterling on twint bulks, evidence mappeding the association accounting property material interlead counterling on the Marsanese. As mult also instances manufacture accounting property matterial interlead counterling accounting programmers, are well as well activity of accounting property material interlead counterling activity of the massane and accounting property matterial interlead counterling activity of the matterial activity of the first evidence of the strengthmers. The Marsanese activity of the mathematical first activity of the strengthmers are made and activity of the mathematical the accounting property matterial interlead counterling activity of the mathematical theory activity of the mathematical first activity of the strengthmers. As mult also interlead activity in terms and the mathematical activity of the mathematical strengthmers and the strengthmers are associated activity of the mathematical strengthmers and the strengthmers are associated as the strengthmers are associated activity of the mathematical strengthmers are associated as the strengthmers are assoc

Our null'una conductoi for the paryone of forming na opinion on the general paryone financial assuments of the Diatrici Attemps of the Thirty-Second Audicial Diracia, Terrobone Patish, Loudstana, talum as a vebole. The accompanying schedule of fideral financial assimance is protonted for parposes of diddisonal analysis and is not a required part of the general parpose funccial manuscence.

26

728 Crea, Blostanio + Trabuno, LA 30050 Irony 2005 043 3228 + Fig. 2004-880 2022 ROAD STREETS - LETS PERMIT MULTING COMMANDED 200 Backer, St., Son XX7 + Moren, LA (2010) Pract 004 832 2054 + No. 204-3040303 Howershie Joseph L. Weite, Jr. District Amazony of the Thirty-Second Judicial District Terrybourne Parish, Louisiane Pare 2

The information in that schedule has been subjected to the auditing procedures applied in the audit of the component well financial intersects and, in one opinion, in fighty presented in all material execution in relation to the parent purpose financial intervents likes as a whole.

Stani & Company

Thibodaes, Louisiana Maxin 21, 1997



# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT Terrebonne Parish, Louisiana

FINANCIAL REPORT, INTERNAL CONTROL AND COMPLIANCE REPORTS

As of and for the year ended December 31, 1996





# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANCE - CONSULTANCE

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO PEDERAL PINANCIAL ASSISTANCE PROGRAMS

Hocomble Joseph L. Wake, Jr. Diatiet Attorney of the Thirty-Socoral Aulicial Director Twobones Parish, Louisians

We have wolfied the recompanying general purpose francaial statuments of the District Answary of the Thirty-Second Facilial Educid, Terrabonan Pacific, Louisians, a component unit of the Terrabonan Pacific Consolidated Government, as of and for for your endot December 31, 1996, and have issued our report theorem cherk Natrio 31, 1997.

We have applied procedures to test the District Ameray of the Thirty-Socoad Jalicial District, Terrebrene Phileh, Londramic complement with the District Ameray and the phile field of the part of the part of the District Ameray of the District American statistics, first the year and the Dascabar 33, 10% philosal antivity, (v) rights, each snaapparent, Soldani Fassasiai reports, allowable cosh-locat principles, Ding-Tree Workplace Am, and administrative responsessors.

Our procedures were licited to show with forth in the Office of Menagement and Bridger, *Couplinese Registered & Pathyle Andrée Office and Local Construment*. Due procedures were informable/from in scores from an andi, the objective of validation in the organisation of an ophasica or the Diriebit Alternapper of the Thirty-Scored Model Diriebits, Tearcheana Decklar, Lucakiana, compliance with the requirements listed in the preseding paragraph. Associatingly, we do not approximately and patients.

With sequent in the inner tested, the seculit of those procedures deviced to randoml instances of neucoamplainas with the requirements listed in the second purposed of the report. With respect to items out install, modeling some to our attention that cannot in to believe that the Educitie Attention of the Thirty-Second Judicial District, Terribonan Parish, Louisiana had not compliant, with method beneroot, with those randomness.

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120 Encs Brannes \* Transver, LA 76805 Press (504) 447 7228 + 8 a (504) 445-3002 Magnet AGM 1 (200) WERNET 2007/Venetilapit.com 2015 Rosses (N., Sec.123 - Money, & YONG New 2005 R02 2010 - Sectors 244001



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# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT TERREBONNE PARISH, LOUISIANA

# FINANCIAL REPORT, INTERNAL CONTROL AND COMPLIANCE REPORTS

# DECEMBER 31, 1996

Under provisions of state low, the respect to a subdivision constraint, A copy of the results, or subsection to tail to the destructions, or make out, officials, the results, or make out, officials, the result of the tail bogs office other low officials, the bogs office other low officials, do the settime of the participation, do out

Sydewise Date MAY 14 1960

TAGNI & COMPANY, LLC, CPAS ACCOUNTANTS & CONSULTANTS



### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMALOR PEDELAL PINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Breenshie Joseph L. Waits, Jr. District Attorney of the Thirty-Second Judicial District Turobusun Parish, Louisians

We have audited the accompanying general purpose financial statements of the District Astroney of the Thirty-Second Audicial District, Temebonne Furthy, Louisinna, a component nuti of the Terribuson Furth Consolidated Government, as of and for the your ended December 33, 1996 and have launed our research tenses dated March 22, 1997.

by comparison with the model of the gamma queues fiscancial measurement of the Diricit Arrange of the They Sound Arsan (Freehows Persis), Levisions, and a Network Persis, Levisions, and a Network Persis, Levisions, and a Network Persis, Persis,

With respect to the interest neural, the results of these precedence discioned ne transisti instances at neurosceptiance with the requirements listed in the preceding paragraph. With respect to here in tested nothing came to our attention that caused us to believe that the District Attenues of the Thirty-Second Judicial District, Terrebenet Parish, Louisians had not complied, in all material reports, with these requirements.

91

128 Crest Danarase + Instrum, Lil X0005 York 2014 1027225 + Earthdy 445,0003 Monitor Executi Connect Monitor (1975) + L975 MILLING American (1975) 1 Mill: March (1975) 2000 Features Br., Sons 123 + Mesower, LA PHILLI From (2006 \$22,2003) + Fair 2006 \$200-0001 Honorable Jaseph L. Waite, A. District Attempty of the Thirty-General Autisiat District Temphanae Parish, Leuisiana Page 2

This report is intended for the information of management, all applicable federal and mana agencies, and those other prevenuents from which federal feneral amintance was succived. Bouware, this separt is a mainter of public records and the delations in pathwale.

Stari & Commun

Thibodaux, Louisiana March 21, 1997

To STACH & COMPANY, LLC, CPAS



### INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honerable Joseph L. Waltz, Jr. District Attenuty of the Thirty-Second Judicial District Terruburne Parish, Louisian

We have sudhed the accompanying general purpose financial interments of the District Attempt of the Theiry-Bosoni Audioi District, Torriboure Parida, Localiana, a component sud of the Terribourne Petish Compositional District, Torribourne Parida, Localiana, a component sud, of the and have tameed our meant theorem deted March 21, 1997.

We resoluted our ands is noncontinue with generally accepted and/org, standard; Grownwester, Archiveg, Stowhold, Sound by the Compacting General of the Linited States, and Office of Management and Dudget (2008) Girstelle A-128, Andrise d'Anne and Louid Grownwesters. There associated and OMD Circular A-128 cospeties that we give and perform the ands is a selaration resonantile resonance about whether the general purpose financial stationeers are free of material misinteration.

Is gluening and performing on an able for the year called Docenter 11, 1006 we cancillered be simulations of the Deriva Annue of the They's Annue

33

T28 Cres Business + Nations, UK 10105 None 2004; 441-7220 + 84: 2016 440-2020 Monockers Link Monockers Link Michael My American Link contribution 1955 Benevas (Inc., Sam Kill + Wenare, LA 1200), Press theory and other + Facilities Address Housenable Associals L. Waitz, Ir. District Attacency of the Thirty-Second Judicial District Terreforme Parish, Louisiana Para 2.

The management of the Database Amerge of the Thirdy-front Adultatio Direct, Turnovous Products, Languages, suspaced to the constrainty can alternative provide the structure of the structure of

For the puspose of this report, we have classified the significant internal control structure policies and pocodarus and in administrating folces! Ensected autotexee progress in the following extension:

### INTERNAL ACCOUNTING CONTROLS

- Dadgeting and Revialous
- Cash Receipts
- Cash Disburgment.
- Interpretermental Receivables
- Perchasing and Accounts Penable.

STACKS & COMPANY, LLC COM-

- Porell
- Projectly and Dosignment



Bosonable Asoph L. Waite, Jr. District Athenny of the Thirty-Second Indiaial District Terrebonne Parish, Loutsians Para 4

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 internet constructure works on seveneity follower all results in the instancial constructures that oright terms and worksown works when the instance is a distance of constructures that oright terms and the instance is the properties in which in the display or operation is on are must refit bursties cannot constructures and the standard sector in a reflective probability of the standard constructures of the standard sector in the standard sector and the standard explanation that works in a reflective probability that manoceplanow with show and application that works in a reflective probability that internet in the standard for a standard sector and a reflective probability that internet is stand and the standard for another burst mattering that for an operation of the operation that was considered to be mattering and shown.

This apport is intended for the information of the management, all applicable federal and state againsis, and those where governments from which federal function continuers was received. However, this events is a results of address recent and its distribution is care limited.

Stagni & Company

Thibodacu, Louisiana March 21, 1997

G STALPE & COMPANY, LLC, CPAN

Houseable Joseph L. Weltz, N. Distain Attenuey of the Thirty-Second Judicial Director Terrebeame Parish, Louisiana Pagt 3

## CONTROLS OVER PEDERAL ASSISTANCE PROCRAMS

General Requirements:

- Painted activity
- Civil rights
- Cash management
- Federal fisiancial reports
- Allowable costional principles
- Drag-free Workplace Act
- Administrative requirements

Specific Requirements:

- Types of previous allowed or not allowed.
- Dightip

Fast all of the internal control investore composite lated above, we obtained an understanding of the design of relevant publics and percedures and determined whether they have been placed in measuring, and we assessed control risk.

During the year ended December 31, 1996, the District Attorney of the Thirty-Second Indicial District, Terribourn Pathi, Londson, Bed to major forbul disturbit sufficience programs and expended 100% of its total foliant Tearnalist automates under the nonmajor fideral Francisk ministence programs as follows:

- Child Support Enforcement Title IV-D Reimbursement Onni.
- Child Support Enforcement Tale IV-D Incentive Centri

We performed uses of contrasts, as maying by (OHI) Citacile A-128, to evaluate the effectiveness of the design and openation of terminal control factors performed and we have considered relevant to preventing, as detecting material measuralities: with specific requirements, accurate repetiveness, and requirement proving cluim fits are subsector and minimumments, and measure datased or used for matching that are applicable to the intensemation document performance.

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT TERREBONNE PARISH, LOUISIANA

# Schwinks of Pederal Pleasaild Additions

# Exc the year ended December 31, 1991

Federal Gaatos' Program Tife	Grant Humber	OFDA Number	Favorus Escoptized	Expenditures
U.S. DEPARTMENT OF HIGHT HARVA BEFORES	LAND			
Passed through State of Lookin Department of Social Services Office of Perely Experiet				
Child Support Enforcement - Title M-D	Reinbursoment	13,763	\$175,606	
Child Support Exforcement - Title M-D	Incentive	13,763	M,108	
Total U.S. Department of He	oth and Human Servic		249,705	292.864
Total Pederal Parancial Assistan	oo Adivity		\$249,725	\$202,861

· INCLUDES ALL PROGRAME - BTATE AND LOCAL FUND EXPENDITURES IN TOTAL

# SUPPLEMENTAL INFORMATION SECTION

# SPECIAL REVENUE FUNDS:

WORTHLASS CHIER'S COLLECTION FIGUR - The Worthess Chiek Celevisian fee constast of these collection is accelerate with Lonismin Revised States (ic.5) which powing far a specific fee whenever the Diricis Advance's efficie collects and processes a wortfield chief, . Dapadiations from this far and are at the wind chief collection and processes a wortfield be used to software the submitted and the copenses of the office of the Diracis Antonney and rugs be used to software the submitted and the copenses of the office of the Diracis Antonney and rugs on the used to sometime the older or of the Diracis Antonney.

TITLE FVD FUND- The TAU IV-D Fund concerns of incomine programm and minimumment gramm from the Leminan Department of Social Pervices, andmixed by Au IVI T1 of 1957. Is anabled heady and child appent programs compatible with Title IVI-D of the Social Sociarity Au. The perpose of the dual to an orderer the support editation and the Monta parents to their landles and children, to locate absent parents, to collective parents, and to charm family as child amount.

# AGENCY FUND:

ASSET PORPERTIESE FUND - The Asset Forficience Fund use analysis of an accessing with Lonizing Rooma Sensor 44:2000 which provides for the assess actual from drug mesons to be obligand and exemption as follows: 20% to the Linearies: Anterory's of Root, 20% to the Parish criminal court find and 90% to the Sherff's office. This find was set up to collect and result free fields to the respective agencies.



### DISTRICT ATTORNEY OF THE THEAT SECOND JUDICEAL DISTRICT Terribume Parish, Lonisiana

# Notes to the Financial Statements (Continued)

# New 2 DEPOSITS (continued)

A summary of only and each optivalents and the society plotped to there are lated as follows:

Cash and each equivalents - carrying annuat	\$661,140
Bank bulance of departs	718,271
Portion insured by FD9C3FSL3C	100,354
Balance unscented and uncellateration! under GASE provision	618,011
Pinégod securities under Louisiana hav	1,235,311
Amount susseared under Louidana law	50

# New J RECEIPTABLES

A summery of amounts receivable at December 31, 1996 are as follows:

	Genesal Fund	Special Revenue Fund	Total
Day from other government	N.		
	\$5,992		
Grant receivable-			
Title IV Digstril		29,834	28,854
	\$33,696	\$35,854	\$908,630

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JOINCIAL DESTRICT Terribuses Parish Lonising

Nates to the Plasacial Statements (Continued)

Nucl LEASES

The District Alterney is obligated under certain measurable operating losses relating to the result of vehicles and office expirates. Total result expenditors for all coerciting losses was DA2.716 for the year ended December 31, 1996.

### Null 7 LONG TERM DERT

In 1992, the Charles A sharing vestered in an introllence approved with UBM for the parthess of concept requestors. This research append to the P to Thereberg Parkel Charleshinad Constrained. The answer Thereberg and the concept shares the concept of the particular shares and the parket of the parket of the parket in the topic anterparket of the D. This shares are parket on the appendix in the topic anterparket of the D. This shares are built on the parket in the topic anterparket of the D. This shares are built on the parket in the topic anterparket of the D. This shares are built on the parket in the topic and the D. This of the D. This of the D. This of the D. This of the D. This is the parket of the D. This shares are built of the Third Schmidter Data and Data and the Data and Data are conducted as composed and the D. This of the

In 1994, a certificate of indetenfaces was entered into with a local back, the proceeds of which were suad to unity a pretion of the purchase price of a building. The amount financed under the certificater wes 510(0,000 pryobb is true around principal payments. The balance of \$82,000 was paid off in November of 1996 from the cisenal lived of the District Accessive's Office. Houseable Joseph L. Waltr, Jr. District Amorecy of the Thirty-Second Judicial District. Terrebourn Parish, Louisian Pare 2

This separt in intended for the information of reseasement and all applicable (related and state agencies. Hawever, this report is a matter of public record and its distribution is not limited.

Stagni & Company

Thibadam, Leuisian Marik 21, 1997



OUNDAVITS & CONSULTAVITS

# DESTRICT ATTORNET OF THE THIRTT-SECOND AUBICLAS DISTRICT Torobasis Parish, Louisiana

Notes to the Financial Statements (Centineed)

New 10 SUBSEQUENT AVENT

Joseph L., Wattz, Jr. was elevand to the office of District Attorney on November 5, 1996. He took office on January 13, 1997. Meet of the support staff, controller, office manager, and clocks remained the same for the current educations.

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT Terrebonne Parish, Louisiana

ITNANCIAL REPORT, INTERNAL CONTROL AND COMPLIANCE REPORTS

As af and for the year ended December 31, 1996

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# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT TERREBONNE PARISH, LOUISIANA

Coabiling Onlance Week - Special Revenue Funds

December 31, 1995

	Wothless Check Collection Fund	Title Ini-D Fund	Tatal
ATRETS Cash and Cash Doukstants Gent Reservation Due have obten Prepaid Expenditures YOTAL ASSETS	\$154.348 9,633 <u>\$163,979</u>	\$47,044 28,934 1,368 578,138	\$291.398 20,034 0,033 1,138 1,138 1,138
LIADA ITERLIGGETY, AND IDTHER CORDIN. Labilities: Accessed Salados and Recolds. Due to Other Funds. Tutal Exabilities	\$13,095 6,009 19,104	\$6.025 22,012 	419,121 28,021 47,642
Buyery and other oradin Fand Bolence - untercored - anderignated TOTAL LUARLITES, ROARTY, AND OTHER ORDETE	3963.875	46.558	194,473 \$342,115

Statement F

# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT TERREBONNE PARISH, LOUISIANA

# Contrining Endowerd of Environmen, Expenditures, and Charges in Fund Endowers Special Environme Funds

# For the year ended December 31, 1996

	Wethless Check Collection Fand	Title N/O Fand	Total
\$\$235,223			
Commissions and fees	\$62,608		\$82,580
Grant income		4249,705	248,725
biowind.	2,712	594	3,586
Mocelaneous		1,315	3,378
Total Revenues	65,200	201,017	117,002
EXPRACTORES.			
Current			
Gosost gevosment - juticial			
Personnel services	50,867	100,700	220,653
Office aporations	1,249	6,455	7,212
Leases		8,485	6,400
			2,200
insurance	392	2,623	0,815
Repair and maintenance		1,005	1,835
Plond and utilities		3,012	3,812
Other	321	2,492	2,550
hold Current Expenditures	32,879	193,702	246341
Capital Outlay		8.119	8,519
Total expenditures	52,679	100,000	255,790
Excess Defairs of Neveran			
OverExpenditures	02,511	48,756	81,247
OTHER FARMENCE ROUTERS (MER) Operating transfers in (sol)	112,090	115,808	
ERCERE (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	28,811	33,730	MONT
PLINE BALANCES Deginning of year End strywar	114.00 114.001	13,842 E45,858	148,228 \$194,873

# DISTRICT ATTORNEY OF THE THRTY-SECOND JUDICIAL DISTRICT TERREDONNE PARISH, LOUISIANA

Elalorent of Dumpes in Issues and Listellies Asset Purfelium Fund

For the year and all December 21, 1998

	\$45Y08	Additions	Outorious	T-DAX
ASSETS				
Each and Each Explosionity	\$21,904	\$7,580	\$31,864	47,589
YORAL ASSETS	12099	17.585	\$21,964	11,349
UNALITED COUPY, AND OTHER COUPYS				
Eve to Others	105,854	\$1,530	\$21994	\$1,509
TOTAL LANSIL FREE	821,964	\$7,000	421,054	\$7,500

# INTERNAL CONTROL

# AND

# COMPLIANCE SECTION





# STAGNI & COMPANY

CHITPHED PUBLIC ACCOUNTANTS - CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BARED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Hanomble Joseph L. Wake, Jr. District Attorney of the Thirty-Second Jackiel District Terrebourc Parish, Louisiana

We have radied the accompanying general purpose financial struments of the District Attorney of the Thirty-Second Judicial District, Twenborne Parish, Londston, a component wit of the Teenchonne Parish Consolidanti Government, as of and far the year ended December 31, 2001 and have issued on expert forward aded March 21, 1992.

We conducted our audit in secretance with generally accepted auditing standards and Generators studying Stondards, issued by the Comparable Gaussii of the United States. These standards require that we plan and perform the audit to obtain concoundin assumed about whether the proceed survey of mention interaction and mentioned.

The Notice Arrange of the Dirich Standa Multida Tanaka, Teenhouse Parkle, Lonzinna, Marine Marine, Santan Santa, Santan Santan, Santan, Santan, Santan, Santan, Santan Santan, Santan Santan, Santan Santan, Santan, Santan, Santan, Santan Santan, Santan Santan, Santan Santan, Santan, Santan, Santan, Santan, Santan Santan, Santan Santan, Santan Santan, Santan, Santan, Santan, Santan, Santan Santan, Santan Santan, Santan, Santan, Santan, Santan, Santan, Santan, Santan Santan, Santan Santan, Santan Santan, Santan, Santan, Santan, Santan Santan, Santan Santan, Santan, Santan, Santan, Santan, Santan, Santan Santan, Sant

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700-Den. Bourseo + Second, UA 12381 Pena (106) 461 1228 + Per (604) 608 2032 Dente Losuri Contex Missioni, ACPR + USW PETERES Http://www.slight.com E-MAX: stagoilheight.com

Phil Resp. et Dr., Son 113 • Moure, Lk 2000 Press 0.04,820 0858 • Pu 204,82949373 Howevable Jeorph L. Weiks, Jr. District Attorney of the Thirty-Bosond Judicial District Terreleant Parish, Louisiana Pare 2

In planning and performing our addit of the general papers financial stationers of the Dirac between with the Dirac bosonal Index Dirac Dirac (reschement Parch). Leadows, for the over ender the dirac to fue internal control structure, we obtained an understanding of the during of mixine prediction and presidents and therefore they have been dirac structure, and the dirac dira

One consideration of the internal control strategy would are recessively device an event on the internal control creations for a right to ensuitable variants of the internal control creations of the fuel control internal control creations for a right to ensuitable variants of the ensuitable of the control internal control creation of the internal creation of the ensuitable instruct devices the one of the ensuitable of the ensuitable of the ensuitable variants and the ensuitable of the ensuitable of the ensuitable of the ensuitable of the ensuitable strategy creation of the ensuitable of the ensuitable of the ensuitable of the ensuitable strategy creation of the ensuitable of the ensuitable of the ensuitable of the ensuitable strategy creation of the electron of the ensuitable of the ensuitable of the ensuitable of proference that we complete the strategy creation is included and there does not ensuit the ensuitable of the ensuitable of the ensuitable includes the ensuitable of the ensuities and the ensuitable includes the ensuitable of the ensuitable of the ensuities and the ensuitable includes the ensuitable of the ensuities includes the ensuitable of the ensuities and the ensuities includes the ensuitable of the ensuities and the ensuitable of the ensuities includes the ensuities and the ensuities includes the ensuities of the ensuities includes the ensuities and the ensuities includes the ensuities and the ensuities includes the ensuities includes the ensuities and the ensuities includes the ensuities includes the ensuities and the ensuities and the ensuities and the ensuities and the ensuit ensuities and th

This report is intended for the information of non-separated and all applicable federal and stars appeales. However, this report is a matter of addis record and its distribution is not beaut.

Stagni & Company

Thibodaux, Louisiana Manh 21, 1997

Pta States & Congress, LLC, CPAs

# FINANCIAL SECTION

ACCOUNTRACTS & CONSULTANTS



# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT Terreboune Parish, Louisiana

FINANCIAL REPORT. INTERNAL CONTROL AND COMPLIANCE REPORTS

As of and for the year ended December 31, 1996

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# DISTRICT ATTORNEY OF THE THIRTY-SECOND JUDICIAL DISTRICT Terrebonne Parish, Louisiana

FRANCIAL BEFORT. INTERNAL CONTROL AND COMPLIANCE REPORTS

As of and for the year ended Documber 31, 1996

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