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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, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, is reviewed, certified and other appropriate public officials. This report is available for public inspection at the District through office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date — ~~2001 07 23~~

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

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

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INDEPENDENT AUDITORS' REPORT ON
THE FINANCIAL STATEMENTS

QUERRY & CHALVIN
CERTIFIED PUBLIC ACCOUNTANTS
ATTORNEYS AT LAW
1700 BROADWAY SUITE 1000
NEW ORLEANS, LOUISIANA 70119
TELEPHONE (504) 581-1111
FACSIMILE (504) 581-1112

MEMORANDUM FOR SENATOR J. B. BOUDREAU
DATE: 1/11/1997

NEW ORLEANS, LOUISIANA
JANUARY 11, 1997

INDEPENDENT AUDITORS' REPORT

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 accompanying general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that the audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Sixteenth Judicial District, as of December 31, 1997, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 19, 1998, on our consideration of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and program group financial statements and the accompanying schedule of expenditures of Federal awards required by U.S. Office of Management and Budget Circular A-113, "Audits of States, Local Governments, and Non-Profit Organizations" as listed in the table on contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Paul J. Christian
Certified Public Accountant

Franklin, Louisiana
June 13, 1958

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, 1997

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
ASSETS			
Cash	\$ 297,294	\$ 313,443	\$ 537,383
Investments	2,187,568	872,975	72,304
Receivables:			
Commissions on fines and forfeitures	-	-	4,692
Grants: La. Dept. of Social Services	-	83,328	-
Grants: La. Commission on Law Enforcement	-	18,698	-
Due from other funds	52,980	-	-
Due from other governmental units	91,642	183,768	79,858
Deposits	6,630	-	-
Automobiles and equipment	-	-	-
TOTAL ASSETS	<u>22,528,134</u>	<u>22,362,112</u>	<u>6,689,215</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts payable	\$ 86,647	\$ 62,182	\$ -
Assets forfeited - pending judicial disposition	-	-	520,987
Due to other funds	-	33,535	18,483
Due to other governmental units	2,438	42,568	88,393
Other liabilities	-	-	34,298
Total Liabilities	<u>89,085</u>	<u>138,285</u>	<u>682,158</u>
Equity:			
Investment in general fixed assets	-	-	-
Fund Balances:			
Unreserved - undesignated	2,268,600	2,223,817	-
Total Fund Equity	<u>2,268,600</u>	<u>2,223,817</u>	<u>-</u>
TOTAL LIABILITIES & EQUITY	<u>22,617,735</u>	<u>22,585,929</u>	<u>6,689,215</u>

The accompanying notes are an integral part of this statement.

<u>ACCOUNT</u> <u>GROUP</u> <u>GENERAL</u> <u>FUND</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(MM)BAMUSD</u> <u>(MILL)</u>
\$ -	\$ 1,048,100
-	1,132,847
-	4,698
-	41,228
-	18,698
-	52,008
-	347,298
-	4,638
<u>448,606</u>	<u>448,606</u>
<u>\$ 448,606</u>	<u>\$ 1,134,107</u>

\$ -	\$ 138,238
-	528,087
-	52,008
-	108,398
-	84,288
-	838,018

448,606	448,606
-	3,728,488
<u>448,606</u>	<u>4,228,092</u>
<u>\$ 448,606</u>	<u>\$ 5,134,107</u>

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

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1997

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL INMO ONLY</u>
REVENUES			
Commissions on fines and forfeitures	\$ 489,893	\$1,040,887	\$ 1,458,560
Drug seizure forfeitures	64,929	51,437	116,366
Bond premium fees	55,948	-	55,948
Collection fees	-	157,100	157,100
Promotion fees	-	288,844	288,844
State Funds: Victims Assistance	49,948	-	49,948
Grant: La. Dept. of Social Svc. Reimbursement of expenses	-	283,115	283,115
Receptive payments	-	195,113	195,113
Grant: La. Comm. Law Enforcement	-	48,931	48,931
Grant: La. Office of Comm. Svc.	-	28,000	28,000
Intergovernmental agreement	7,000	-	7,000
Interest earned on investments	134,816	68,463	203,279
On-behalf payments	773,543	-	773,543
Other	187	-	187
Total Revenues	1,458,868	2,148,861	3,658,325
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	1,318,499	1,575,293	2,700,790
Operating services	21,148	210,732	231,880
Materials and supplies	4,653	97,772	104,425
Travel and other charges	35,995	18,384	44,157
Capital outlay	3,227	60,757	63,984
Professional fees	282,913	109,288	392,121
Intergovernmental Agreement	14,883	8,384	42,821
Total Expenditures	1,889,328	2,140,358	3,790,228
EXCESS OF REVENUES OVER EXPENDITURES	569,540	0	569,540
OTHER FINANCING SOURCES (USES)			
Operating transfers in	85,000	124,244	211,244
Operating transfers out	(124,244)	(88,000)	(211,244)
Total other financing sources (uses)	(39,244)	36,244	0
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(14,704)	66,532	179,973
FUND BALANCES AT BEGINNING OF YEAR	2,480,321	1,167,882	3,648,409
FUND BALANCES AT END OF YEAR	2,546,368	1,233,911	3,773,486

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
 Parish 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, 1997

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE (UNAVAILABLE)
REVENUES			
Commissions on fines and forfeitures	\$ 413,324	\$ 409,653	\$ (3,671)
Drug seizure forfeitures	75,375	64,909	(10,466)
Bond premium fees	47,462	64,968	17,506
Collection fees	-	-	-
Probation fees	-	-	-
State Funds - Victim Assistance	67,977	67,560	(417)
Grant: La. Dept. of Social Services: Reimbursement of expenses	-	-	-
Incentive payments	-	-	-
Grant: La. Comm. on Law Enforcement	-	-	-
Grant: La. Office of Comm. Service	-	-	-
Intergovernmental agreement	7,880	7,880	-
Interest earned on investments	337,564	334,826	(2,738)
On-Behalf Payments	710,088	772,843	62,755
Other	187	187	-
Total Revenues	<u>1,938,628</u>	<u>1,929,826</u>	<u>(8,802)</u>
EXPENDITURES			
General government - judicial: Salaries and related benefits	1,263,967	1,215,488	48,479
Operating services	21,227	21,148	79
Materials and supplies	7,344	6,693	651
Travel and other charges	28,034	25,993	2,041
Capital outlay	3,444	3,227	217
Professional fees	270,412	260,913	(9,499)
Intergovernmental Agreement	14,887	14,887	-
Total Expenditures	<u>1,823,298</u>	<u>1,568,078</u>	<u>255,220</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>115,330</u>	<u>361,748</u>	<u>246,418</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	75,837	65,880	9,957
Operating transfers out	(134,325)	(126,344)	8,981
Total Other Financing Sources (Uses)	<u>(58,488)</u>	<u>39,536</u>	<u>98,949</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>56,842</u>	<u>401,284</u>	<u>345,367</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>2,662,527</u>	<u>2,662,527</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>2,719,369</u>	<u>3,063,811</u>	<u>344,442</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$1,889,218	\$1,840,807	\$ 48,411
49,349	54,437	5,088
		-
166,026	157,709	8,317
360,186	398,866	38,680
		-
379,038	383,318	4,280
313,784	399,313	85,529
42,889	40,933	1,956
28,098	28,800	792
		-
47,125	60,463	13,338
-	-	-
<u>2,171,242</u>	<u>2,188,843</u>	<u>17,601</u>
		-
1,817,431	1,979,281	161,850
236,128	370,732	134,604
91,143	97,792	6,649
22,602	19,366	3,236
83,923	80,787	3,136
98,274	100,008	1,734
<u>22,486</u>	<u>8,384</u>	<u>14,102</u>
<u>2,153,887</u>	<u>2,140,350</u>	<u>13,537</u>
		-
<u>23,355</u>	<u>24,283</u>	<u>928</u>
		-
134,835	126,244	8,591
<u>678,832</u>	<u>685,980</u>	<u>7,148</u>
		-
<u>58,028</u>	<u>41,344</u>	<u>16,684</u>
		-
88,443	68,535	19,908
<u>1,187,882</u>	<u>1,167,882</u>	<u>20,000</u>
<u>\$1,288,326</u>	<u>\$1,233,927</u>	<u>\$ 54,399</u>

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

Notes to the Financial Statements
December 31, 1987

INTRODUCTION

As provided by Article V, Section 24 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Iberia Parish Council is the financial reporting entity (see 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:

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

Notes to the Financial Statements (Continued)
December 31, 1997

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

C. FUND ACCOUNTING

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

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

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

Notes to the Financial Statements (Continued)
December 31, 1997

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

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

GOVERNMENTAL FUNDS

General Fund (District Attorney's Expenses)

The General Fund was established in compliance with Louisiana Revised Statute 15:371.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office. Other sources of revenue include commissions on drug seizure cases, which are to be used for prosecution, awards, support, and continuing legal education in furtherance of Louisiana Revised Statute 48:2018 and bond premium fees authorized by Louisiana Revised Statute 18:1.

SPECIAL REVENUE FUNDS

Title IV-D Fund

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1978, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fund

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

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

Notes to the Financial Statements (Continued)
December 31, 1997

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.

Criminal Court Fund

The Criminal Court Fund was established under Louisiana Revised Statute 25:871 and is funded by fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. Expenditures of the fund are for the general operating costs of the criminal court, to include transcriptions, statements, costs of the petit and grand jury, attendance fees and certain other costs of the district judges and district attorney.

Probation Fund

The district attorney's office assumed the responsibility of probation supervision services for all cases two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the 14th 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.

FINANCIAL FUNDS - AGENCY FUND TYPE

Criminal Bail Bond Fund

The Criminal Bail Bond Fund was established in compliance with Louisiana Revised Statute 1065.1, which ordered a fee on premium for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. This fee is equal to \$150 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.

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

Notes to the Financial Statements (Continued)
December 31, 1997

Special Asset Forfeiture Fund

The Special Asset Forfeiture Fund was established in compliance with Louisiana Revised Statute 48:2436, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989," shall be deposited in this fund.

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

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. Boudreaux, 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:

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

Notes to the Financial Statements (Continued)
December 31, 1997

Revenues

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

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

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources - Usual

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

B. BUDGETS

The District Attorney uses the following budget practices:

1. The District Attorney prepares a proposed budget for the fiscal year prior to the beginning of each fiscal year.
2. A summary of the proposed budget was published on December 4, 1996 and the public notified that the proposed budget was available for public inspection.
3. A public hearing was held on the proposed budget on December 18, 1996 after the publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget was adopted.

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

Notes to the Financial Statements (Continued)
December 31, 1997

5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget in actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The District Attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the General Fund and a Special Revenue Fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the General Fund or a Special Revenue Fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

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

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

Notes to the Financial Statements (Continued)
December 31, 1997

B. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2995 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 1997, the investments of the District Attorney consist of certificates of deposit with maturities greater than 90 days. These deposits are held at a local bank and are secured by federal deposit insurance and by pledged securities.

C. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1997, are recorded as prepaid items.

D. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the General Fixed Asset Account Group. Public domain or infrastructures are not capitalized. No depreciation has been provided on these general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. All other fixed assets used in the District Attorney's office are provided by the parish governing bodies and are accounted for in their general fixed assets account group. This 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.

E. COMPENSATED ABSENCES

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

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

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

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

L. INTERFUND TRANSACTIONS

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

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

M. ACCOUNTING ESTIMATES

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

N. TOTAL COLUMNS ON STATEMENTS

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

NOTE 3: CASH, CASH EQUIVALENTS AND INVESTMENTS

The District Attorney's deposits (including demand deposits and money market accounts) at December 31, 1993 are summarized as follows:

	Carrying Amount	Bank Balances
Category 1	\$ -	\$ -
Category 2	3,476,089	1,510,809
Category 3		
Louisiana Asset Management Pool (LAMP)	124,838	728,800
Total deposits	<u>\$4,626,967</u>	<u>\$4,239,740</u>

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

Notes to the Financial Statements (Continued)
December 31, 1997

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (83,122,943). The remaining carrying amount of \$1,068,330 is classified as "Cash and Cash Equivalents".

The District Attorney's bank balance of deposits at December 31, 1997, is categorized in three levels of credit risk. Category 1 includes bank balance which is insured or collateralized with securities held by the District Attorney or its agent in the District Attorney's name. Category 2 includes bank balance which is collateralized with securities held by the pledging financial institution or agent in the District Attorney's name. Category 3 includes bank balance which is uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the District Attorney's name.

In accordance with GAO Codification Section 150.104, the \$324,870 invested in LAMP is not categorized above because it is not evidenced by securities that exist in physical or book entry form.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1991. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

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

Notes to the Financial Statements (Continued)
December 31, 1997

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	\$ 52,000	\$ -
Special Revenue Funds:		
Worthless Check Fund	-	275
Anti-Drug Abuse Fund	-	15,016
Criminal Court Fund	-	10,244
Agency Funds:		
Criminal Mail Bond Fund	-	18,583
Total due from/to Other Funds	\$ 52,000	\$ 43,818

NOTE 4: DUE FROM OTHER GOVERNMENTS

The amount due from other governments of \$243,388 at December 31, 1997 consists of the following:

General Fund

Reimbursement of Expenditures--	
Iberia Parish Government	\$ 3,918
St. Mary Parish Council	10,238
Fines, Forfeitures and Court Costs--	
New Iberia City Court	2,738
Breaux Bridge City Court	328
St. Martin Parish Sheriff	30,206
St. Mary Parish Sheriff	7,878
Iberia Parish Sheriff	40,515
Total General Fund	\$ 95,823

Special Revenue Fund

Criminal Court Fund--	
Reimbursement of Expenditures--	
16th Judicial District Judge	\$ 38,488
Fines, Forfeitures and Court Costs--	
Breaux Bridge City Court	3,855
St. Martin Parish Sheriff	33,127
St. Mary Parish Sheriff	17,294
Iberia Parish Sheriff	89,825
St. Martin Parish Police Jury	225
Total Criminal Court Fund	\$ 182,792

Agency Fund

Criminal Mail Bond Fund	
Parish Quarterly Mail Bond Premiums	31,818

Total Due From Other Governments **\$ 243,388**

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

Notes to the Financial Statements (Continued)
December 31, 1997

NOTE 5: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Automobiles	Equipment	Total
Balance-			
January 1, 1997	\$ 80,440	\$ 304,182	\$ 384,622
Additions	6,763	57,229	64,994
Deletions			
Balance-			
December 31, 1997	\$ 87,203	\$ 361,411	\$ 448,614

For the year ended December 31, 1997, the District Attorney incurred capital outlays of \$63,984.

NOTE 6: ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$619,233 at December 31, 1997, are as follows:

	General Fund	Special Revenue Funds	Total
Salaries and benefits	\$ 38,899	\$ 3,476	\$ 42,375
Accounts	23,748	49,114	72,862
Total	\$ 62,647	\$ 52,590	\$ 115,237

NOTE 7: PENSION PLANS

Louisiana District Attorneys Retirement System

Plan Description. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age 40 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 10 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

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

Notes to the Financial Statements (Continued)
December 31, 1997

has 10 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 62. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, and to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 62 and have 10 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 1.5 percent of the member's final-average compensation multiplied by years of service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2108 Decatur Street, New Orleans, Louisiana 70114-3091, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.5 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 .5 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, 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, 1997, 1996, and 1995, were \$5,983, \$5,131, and \$4,869, respectively, equal to the required contributions for the year.

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

Notes to the Financial Statements (Continued)
December 31, 1997

Parochial Employees Retirement System of Louisiana

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

All permanent employees working at least 16 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 15 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1983, 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, 1983. 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 14617, Baton Rouge, Louisiana 70804-4617, or by calling (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the district attorney to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district attorney are established and may be

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

Notes to the Financial Statements (Continued)
December 31, 1997

amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$84,742, \$73,508, and \$64,454, respectively, equal to the required contributions for each year.

NOTE 8: DUE TO OTHER GOVERNMENTS

The amount due to other governments of \$103,199 at December 31, 1997, consists of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>
General Fund			
Drug seizure collected and not yet distributed:			
New Iberia Police Dept.	\$ 2,438	\$ -	\$ -
Criminal Court Fund			
Reimbursement of expenditure:			
14th Judicial District			
Judge	-	10,885	-
St. Mary Parish Sheriff	-	6,883	-
Criminal Bail Bond Fund			
Bail bonds collected and not yet distributed:			
14th Judicial District Judge	-	-	10,464
Iberia Parish Sheriff	-	-	6,889
St. Martin Parish Sheriff	-	-	5,700
St. Mary Parish Sheriff	-	-	8,665
Indigent Defender Board	-	-	18,465
Total Due to Other Governments	\$ 2,438	\$ 17,768	\$ 35,239

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

Notes to the Financial Statements (Continued)
December 31, 1997

NOTE 9: LEASES

The District Attorney's office had no material capital or operating leases at December 31, 1997.

NOTE 10: EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

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

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governing bodies or directly by the state. A portion of the salaries of the District Attorney and assistant District Attorneys are paid directly by the state.

NOTE 11: LITIGATION

There is no litigation pending against the District Attorney's office at December 31, 1997.

NOTE 12: ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

During 1997 the District Attorney implemented GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Arrangements. This standard requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the Parish Governments of Iberia, St. Mary, and St. Martin to certain employees of the District Attorney's office.

Supplementary salary payments are made by the state and parish governments directly to the District Attorney and to the assistant District Attorney's. The District Attorney is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenues and expenditures (expenses) in the 1997 financial statements are as follows:

General Fund:	
State of Louisiana	\$ 558,973
Iberia Parish Government	83,702
St. Mary Parish Government	68,809
St. Martin Parish Government	62,809
Total on-behalf payments	<u>\$ 774,293</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, 1997

NOTE 13: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of 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, 1997, the District Attorney for the Sixteenth Judicial District received \$281,118 and \$199,313 in reimbursement 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.

The District Attorney also participated in the United States Department of Justice, Major Drug Offender Program, Catalog of Federal Domestic Assistance No. 18.579 and the Economic Violence Prosecution Program, Catalog of Federal Domestic Assistance No. 16.560. These programs are funded by indirect assistance payments, in the form of reimbursements of a portion of the drug prosecutor's salary and other direct costs which are received from the Louisiana Commission on Law Enforcement. For the year ended December 31, 1997, the District Attorney for the Sixteenth Judicial District received \$ 40,931 in reimbursement payments.

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

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

SUPPLEMENTAL INFORMATION SCHEDULES

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

Combining Balance Sheet
Special Revenue Funds
December 31, 1997

	TITLE FUND	WORTHLESS CHECKS COLLECTION FUND
ASSETS		
Cash	\$ 14,888	\$ 61,910
Investments	-	608,862
Receivables:		
Grants: La. Dept. of Social Services	61,328	-
Grants: La. Comm. on Law Enforcement	-	-
Due from other governmental units	-	-
TOTAL ASSETS	\$ 76,216	\$ 670,772
LIABILITIES AND EQUITY		
Liabilities:		
Accounts payable	\$ -	\$ 5,468
Due to other funds	-	275
Due to other Government units	-	-
Total Liabilities	-	5,743
Equity:		
Fund Balances:		
Unreserved-designated	18,118	665,029
TOTAL LIABILITIES & EQUITY	\$ 18,118	\$ 670,772

The accompanying notes are an integral part of this statement.

<u>ANTI- DRUG ADMIN FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>POPULATION FUND</u>	<u>TOTAL OBERKAMPF DRLR</u>
\$ 4,318	\$ 16,759	\$ 133,838	\$ 254,915
-	-	266,113	521,028
-	-	-	43,228
10,688	-	-	18,498
<u>-</u>	<u>181,788</u>	<u>-</u>	<u>181,788</u>
<u>255,016</u>	<u>219,547</u>	<u>2,399,843</u>	<u>3,1,263,313</u>
\$ -	\$ 46,788	\$ 1,343	\$ 48,131
19,018	18,344	-	37,362
<u>-</u>	<u>62,568</u>	<u>-</u>	<u>62,568</u>
<u>19,018</u>	<u>109,396</u>	<u>1,343</u>	<u>129,757</u>
<u>-</u>	<u>91,972</u>	<u>190,162</u>	<u>1,211,817</u>
<u>255,016</u>	<u>219,547</u>	<u>2,399,643</u>	<u>3,1,263,313</u>

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, 1997

	<u>19-0</u>	<u>WORTHLESS</u>
	<u>FUND</u>	<u>CHOICES</u>
		<u>COLLECTION</u>
		<u>FUND</u>
Revenues		
Commissions on fines and forfeitures	\$ -	\$ -
Drug seizure forfeitures	-	-
Collection fees	-	157,700
Protection Fees	-	-
Grant: La. Dept. of Social Services:		
Reimbursement of expenses	284,115	-
Incentive payments	175,113	-
Grant: La. Commission on Law Enforcement	-	-
Grant: La. Office of Community Service	-	-
Interest earned on investments	<u>658</u>	<u>11,823</u>
Total Revenues	<u>638,826</u>	<u>169,523</u>
Expenditures		
General Government - Judicial:		
Salaries and related benefits	362,418	186,193
Operating services	19,872	5,043
Materials and supplies	10,761	13,720
Professional Fees	4,300	16,660
Travel and other charges	1,126	-
Capital outlay	12,210	16,836
Intergovernmental Agreement	-	-
Total Expenditures	<u>410,696</u>	<u>248,452</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>228,130</u>	<u>-78,929</u>
OTHER FINANCING SOURCES (USES)		
Operating Transfers in	-	-
Operating Transfers out	<u>(185,800)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(185,800)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>42,330</u>	<u>-78,929</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>54,228</u>	<u>622,671</u>
FUND BALANCES AT END OF YEAR	<u>\$ 96,558</u>	<u>\$ 543,742</u>

The accompanying notes are an integral part of this statement.

APPLI- CABLE JANUARY FUND	CRIMINAL COURT FUND	PROBATION FUND	TOTAL MEMORANDUM CITIES
\$ -	\$1,840,987	\$ -	\$ 1,840,987
-	54,437	-	54,437
-	-	-	157,709
-	-	298,966	298,966
-	-	-	363,116
-	-	-	199,313
40,931	-	-	40,931
-	38,080	-	38,080
-	38,382	15,604	62,463
<u>40,931</u>	<u>1,138,736</u>	<u>314,570</u>	<u>2,166,441</u>
58,229	874,658	178,801	1,578,391
9,150	237,231	8,396	270,732
-	78,508	4,769	97,772
-	86,876	2,872	109,288
-	17,073	18	18,294
-	35,989	2,613	40,757
-	8,384	-	8,384
<u>50,819</u>	<u>1,330,713</u>	<u>198,560</u>	<u>2,140,350</u>
<u>134,880</u>	<u>1,191,977</u>	<u>120,862</u>	<u>24,293</u>
<u>14,488</u>	<u>134,756</u>	<u>-</u>	<u>120,744</u>
<u>14,488</u>	<u>134,756</u>	<u>-</u>	<u>41,244</u>
-	689,221	120,862	65,535
-	172,123	278,300	1,167,882
<u>\$ -</u>	<u>\$ 81,973</u>	<u>\$ 189,162</u>	<u>\$ 1,233,927</u>

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

Combining Balance Sheet
Agency Funds
December 31, 1997

	CRIMINAL WAIL BOND FUND	SPECIAL ASSET FORFEITURE FUND	LA. STATE POLICE REGION 11 FUND	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash	\$ -	\$ 520,087	\$ 17,288	\$ 537,375
Investments	-	-	72,384	72,384
Receivable-fines and forfeitures	-	-	4,680	4,680
Due from other Government units	<u>73,858</u>	<u>-</u>	<u>-</u>	<u>73,858</u>
Total Assets	<u>\$ 73,858</u>	<u>\$ 520,087</u>	<u>\$ 94,288</u>	<u>\$ 688,233</u>
LIABILITIES				
Assets forfeited pending judicial disposition	\$ -	\$ 520,087	\$ -	\$ 520,087
Due to other funds	18,465	-	-	18,465
Due to other government units	55,393	-	-	55,393
Other liabilities	<u>-</u>	<u>-</u>	<u>24,288</u>	<u>24,288</u>
Total Liabilities	<u>\$ 73,858</u>	<u>\$ 520,087</u>	<u>\$ 24,288</u>	<u>\$ 688,233</u>

The accompanying notes are an integral part of this statement.

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

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 1997

	ORIGINAL BAIL BOND FUND	SPECIAL ASSET FORFEITURE FUND	LA. STATE POLICE SECTION 11 FUND	TOTAL OTHER ONLY
UNRECORDED BALANCE AT BEGINNING OF YEAR	\$ 42,424	\$ 288,411	\$ 200,486	\$ 531,321
ADDITIONS				
Deposits:				
Fines and forfeitures	-	474,719	3,486	478,204
Premium fees	223,873	-	-	223,873
Interest earned	-	12,385	3,336	15,721
Total Additions	<u>223,873</u>	<u>487,104</u>	<u>6,822</u>	<u>717,799</u>
TOTAL	<u>266,297</u>	<u>775,515</u>	<u>107,307</u>	<u>1,150,119</u>
DEDUCTIONS				
Deposits settled to:				
Law Enforcement Agencies	96,213	151,897	-	247,910
District Judge- 16th Judicial Dist.	48,189	-	-	48,189
District Attorney- 16th Judicial District 12th Fund	48,189	90,480	-	98,669
St. Martin Parish Criminal Court	-	37,977	-	37,977
Iberia Parish Criminal Court	-	1,880	-	1,880
St. Mary Parish Criminal Court	-	10,768	-	10,768
Court Costs	-	3,440	-	3,440
Equipment Purchases	-	-	4,044	4,044
Operating Costs	-	-	9,811	9,811
Total Deductions	<u>192,411</u>	<u>295,854</u>	<u>13,657</u>	<u>461,922</u>
UNRECORDED BALANCE AT END OF YEAR	\$ 73,886	\$ 579,661	\$ 94,250	\$ 688,215

The accompanying notes are an integral part of this statement.

EXPENDITURES OF FEDERAL AWARDS
AND AUDIT FINDINGS RESOLUTION

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

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

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1997

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE:	FEDERAL CFDA NUMBER	PAGE THROUGH GRANTOR'S NUMBER	EXPENDITURES
UNITED STATES DEPT. OF HEALTH AND HUMAN SERVICES Passed through La. Department Of Social Services Office of Family Support: Child Support Enforcement Title IV-D	13.183	608610	\$____420,263
Total United States dept. of Health and Human Services			____420,263
UNITED STATES DEPT. OF JUSTICE Passed through La. Commission on Law Enforcement: Asset Forfeiture Domestic Violence Prosecution Pre-Trial Service Delivery	16.579	607-4-002	37,877
	16.588	885-4-103	1,642
	16.678	884-0-130	____1,712
Total United States Dept. of Justice			____40,231
TOTAL PROGRAM ACCREDITED			\$____460,494

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

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1997

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

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

DISTRICT ATTORNEY OF THE STATE OF LOUISIANA, DISTRICT
Parishes of Iberville, St. Martin and St. Mary, Louisiana

Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 1993

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Personnel</u>	<u>Anticipated Completion Date</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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

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

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. A reportable condition in internal control was not disclosed by the audit of the financial statements.
3. There were no material instances of noncompliance.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:

Child Support Enforcement Title IV-D (13,783)
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$200,000.
9. The auditee did qualify as a low-risk auditee under Section 500 of Circular A-133.

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

Internal Control and Compliance.

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

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

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

INTERNAL ACCOUNTING CONTROL, COMPLIANCE,
AND FEDERAL FINANCIAL ASSISTANCE SECTION

QUINCY & CHALVIN
REGISTERED ACCOUNTANTS
3000 LEBLANCHE BOULEVARD, SUITE 200
NEW ORLEANS, LOUISIANA 70112
TELEPHONE: 584-1111
FEDERAL EMPLOYMENT OFFICE

REPORT NO. 1
DATE OF REPORT: 11/15/99
PERIOD FOR WHICH MADE: 11/15/99
REPORT MADE AT: NEW ORLEANS

FORM NO. 304
MAY 1962 EDITION

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

Honorable Bernard E. Boudreau, Jr.
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin and
St. Mary, Louisiana
New Iberia, Louisiana 70360

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, 1997, and have issued our report thereon dated June 18, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

Honorable Bernard E. Boudreaux, Jr.
Report on Compliance and an Internal Control
December 31, 1997
Page Two

that would be material in relation to the general purpose financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses.

This report is intended for the information of the District Attorney and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Budig and Chauvin
Certified Public Accountants

Franklin, Louisiana
June 19, 1998

GUDRY & CHALVIN
REGISTERED PROFESSIONAL ACCOUNTANTS
1115 PINE STREET, SUITE 200, MONROE, LOUISIANA 70601
P. O. BOX 10000, MONROE, LOUISIANA 70608
TELEPHONE: (504) 335-1100

NO. 000001
DATE OF REPORT: 01/11/2000
PERIOD COVERED: 01/01/99 - 12/31/99
CLIENT: SENATOR JAMES BIBB
AND SENATOR JIM CANTRELL

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

Honorable Bernard E. Boudreaux, Jr.
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

Compliance

We have audited the compliance of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish government, with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended December 31, 1997. The District Attorney of the Sixteenth Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Sixteenth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Sixteenth Judicial District's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney of the Sixteenth Judicial District's compliance with these requirements.

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

Internal Control Over Compliance

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

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

This report is intended for the information of the District Attorney and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its dissemination is not limited.

Boudry and Charvin
Certified Public Accountants

Franklin, Louisiana
June 19, 1998