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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, 1998

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

Release Date 7-14-99

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

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

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INDEPENDENT AUDITORS' REPORT ON  
THE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable 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, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Sixteenth Judicial District, as of December 31, 1998, and the results of its operations and changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 1999, on our consideration of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable Bernard E. Boudreaux, Jr.  
Independent Auditors' Report  
June 19, 1999  
Page Two

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

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 19, 1999

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, 1998

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
<b>ASSETS</b>			
Cash	\$ 663,810	\$ 652,059	\$ 484,417
Investments	1,758,504	714,552	-
Receivables:			
Accounts	-	3,404	-
Commissions on fines and forfeitures	-	-	4,690
Grants: La. Dept. of Social Services	-	50,626	-
Grants: La. Commission on Law Enforcement	-	23,610	-
Due from other funds	79,334	49,619	-
Due from other governmental units	66,566	79,511	66,752
Automobiles and equipment	-	-	-
TOTAL ASSETS	<u>\$2,568,214</u>	<u>\$1,573,381</u>	<u>\$ 555,859</u>
 <b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Accounts payable	\$ 26,534	\$ 42,517	\$ -
Assets forfeited - pending judicial disposition	-	-	407,228
Due to other funds	49,619	62,646	16,688
Due to other governmental units	1,675	33,434	50,064
Other liabilities	-	-	81,870
Total Liabilities	<u>77,828</u>	<u>138,597</u>	<u>555,859</u>
 Equity:			
Investment in general fixed assets	-	-	-
Fund Balances:			
Unreserved - undesignated	<u>2,490,386</u>	<u>1,434,784</u>	<u>-</u>
Total Fund Equity	<u>2,490,386</u>	<u>1,434,784</u>	<u>-</u>
TOTAL LIABILITIES & EQUITY	<u>\$2,568,214</u>	<u>\$1,573,381</u>	<u>\$ 555,859</u>

The accompanying notes are an integral part of this statement.



<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
GENERAL	
FIXED	
<u>ASSETS</u>	
\$ -	\$1,800,286
-	2,473,056
-	3,404
-	4,690
-	50,626
-	23,610
-	128,953
-	212,829
<u>567,086</u>	<u>567,086</u>
<u>\$ 567,086</u>	<u>\$5,264,540</u>

\$ -	\$ 69,051
-	407,228
-	128,953
-	85,173
<u>-</u>	<u>81,879</u>
<u>-</u>	<u>772,284</u>

567,086	567,086
<u>-</u>	<u>3,925,170</u>
<u>567,086</u>	<u>4,492,256</u>
<u>\$ 567,086</u>	<u>\$5,264,540</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, 1998

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>			
Commissions on fines and forfeitures	\$ 558,392	\$1,103,940	\$1,662,332
Drug seizure forfeitures	196,365	188,176	384,541
Bond premium fees	83,299	-	83,299
Collection fees	-	164,464	164,464
Probation fees	-	320,170	320,170
State Funds: Victims Assistance	50,000	-	50,000
Grant: La. Dept. of Social Svc. Reimbursement of expenses	-	369,562	369,562
Incentive payments	-	108,814	108,814
Grant: La. Comm. Law Enforcement	-	76,955	76,955
Grant: La. Office of Comm. Svc.	-	28,000	28,000
Intergovernmental agreement	-	-	-
Interest earned on investments	124,133	56,988	181,121
On-behalf payments	827,906	-	827,906
Other	<u>4,421</u>	<u>-</u>	<u>4,421</u>
Total Revenues	<u>1,844,516</u>	<u>2,417,069</u>	<u>4,261,585</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	1,313,951	1,724,693	3,038,644
Operating services	112,256	156,017	268,273
Materials and supplies	6,193	104,051	110,244
Travel and other charges	31,124	29,114	60,238
Capital outlay	25,788	92,701	118,489
Professional fees	305,850	128,315	434,165
Intergovernmental Agreement	<u>79,384</u>	<u>6,464</u>	<u>85,848</u>
Total Expenditures	<u>1,874,546</u>	<u>2,241,355</u>	<u>4,115,901</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u>	<u>(30,030)</u>	<u>175,714</u>	<u>145,684</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	25,653	25,653
Operating transfers out	<u>(25,653)</u>	<u>-</u>	<u>(25,653)</u>
Total other financing sources (uses)	<u>(25,653)</u>	<u>25,653</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER</u> <u>SOURCES OVER (UNDER) EXPENDITURES</u> <u>AND OTHER USES</u>	(55,683)	201,367	145,684
<u>FUND BALANCES AT BEGINNING OF</u> <u>YEAR</u>	<u>2,546,069</u>	<u>1,233,417</u>	<u>3,779,486</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$2,490,386</u>	<u>\$1,434,784</u>	<u>\$3,925,170</u>

The accompanying notes are an integral part of this statement.

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

Combined Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1998

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Commissions on fines and forfeitures	\$ 605,288	\$ 558,392	\$ (46,896)
Drug seizure forfeitures	232,115	196,365	(35,750)
Bond premium fees	87,866	83,299	(4,567)
Collection fees	-	-	-
Probation fees	-	-	-
State Funds: Victims Assistance	50,000	50,000	-
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	-	-	-
Interest earned on investments	127,787	124,133	(3,654)
On-Behalf Payments	772,543	827,906	55,363
Other	926	4,421	3,495
Total Revenues	<u>1,876,525</u>	<u>1,844,516</u>	<u>(32,009)</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	1,257,323	1,313,951	(56,628)
Operating services	75,838	112,256	(36,418)
Materials and supplies	5,023	6,193	(1,170)
Travel and other charges	32,127	31,124	1,003
Capital outlay	30,384	25,788	4,596
Professional fees	327,254	305,850	21,404
Intergovernmental Agreement	52,452	79,384	(26,932)
Total Expenditures	<u>1,780,401</u>	<u>1,874,546</u>	<u>(94,145)</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<u>96,124</u>	<u>(30,030)</u>	<u>(126,154)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	-
Operating transfers out	(64,503)	(25,653)	38,850
Total Other Financing Sources (Uses)	<u>(64,503)</u>	<u>(25,653)</u>	<u>38,850</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>31,621</u>	<u>(55,683)</u>	<u>(87,304)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,546,069</u>	<u>2,546,069</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$2,577,690</u>	<u>\$2,490,386</u>	<u>\$ (87,304)</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>
\$1,138,784	\$1,103,940	\$ (34,844)
185,241	188,176	2,935
-	-	-
169,177	164,464	(4,713)
322,048	320,170	(1,878)
-	-	-
354,212	369,562	15,350
108,814	108,814	-
85,777	76,955	(8,822)
28,000	28,000	-
-	-	-
55,851	56,988	1,137
-	-	-
200	-	(200)
<u>2,448,104</u>	<u>2,417,069</u>	<u>(31,035)</u>
1,735,174	1,724,693	10,481
192,506	156,017	36,489
89,923	104,051	(14,128)
28,656	29,114	(458)
86,112	92,701	(6,589)
117,561	128,315	(10,754)
4,068	6,464	(2,396)
<u>2,254,000</u>	<u>2,241,355</u>	<u>12,645</u>
<u>194,104</u>	<u>175,714</u>	<u>(18,390)</u>
64,503	25,653	(38,850)
-	-	-
<u>64,503</u>	<u>25,653</u>	<u>(38,850)</u>
258,607	201,367	(57,240)
<u>1,233,417</u>	<u>1,233,417</u>	<u>-</u>
<u>\$1,492,024</u>	<u>\$1,434,784</u>	<u>\$ (57,240)</u>

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

Notes to the Financial Statements  
December 31, 1998

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

Government Accounting Standards Board Statements 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 SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1998

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.

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.

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

Notes to the Financial Statements (Continued)  
December 31, 1998

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

GOVERNMENTAL FUNDS

General Fund (District Attorney's Expense)

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

SPECIAL REVENUE FUNDS

Title IV-D Fund

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

Worthless Check Collection Fund

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

Anti-Drug Abuse Fund

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

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

Notes to the Financial Statements (Continued)  
December 31, 1998

Criminal Court Fund

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

Probation Fund

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

FIDUCIARY FUNDS - AGENCY FUND TYPE

Criminal Bail Bond Fund

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

Special Asset Forfeiture Fund

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

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



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

Notes to the Financial Statements (Continued)  
December 31, 1998

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:

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.

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

Notes to the Financial Statements (Continued)  
December 31, 1998

Other Financing Sources (Uses)

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

E. 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 3, 1997 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 19, 1997 after the publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget was adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget in actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The District Attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the General Fund or a Special Revenue Fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the General Fund or a Special Revenue Fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

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

Notes to the Financial Statements (Continued)  
December 31, 1998

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

H. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 1998, the investments of the District Attorney consist of certificates of deposit with maturities greater than 90 days. These deposits are held at a local bank and are secured by federal deposit insurance and by pledged securities.

I. FIXED ASSETS

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

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

Notes to the Financial Statements (Continued)  
December 31, 1998

J. COMPENSATED ABSENCES

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

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

K. INTERFUND TRANSACTIONS

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

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

L. ACCOUNTING ESTIMATES

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

M. TOTAL COLUMNS ON STATEMENTS

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

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
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Notes to the Financial Statements (Continued)  
December 31, 1998

NOTE 2: CASH, CASH EQUIVALENTS AND INVESTMENTS

The District Attorney's deposits (including demand deposits and money market accounts) at December 31, 1998 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balances</u>
Category 1	\$ -	\$ -
Category 2	2,778,455	2,869,058
Category 3	-	-
Louisiana Asset Management Pool (LAMP)	<u>1,494,887</u>	<u>1,494,887</u>
<b>Total deposits</b>	<b><u>\$ 4,273,342</u></b>	<b><u>\$ 4,363,945</u></b>

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$2,473,056). The remaining carrying amount of \$1,800,286 is classified as "Cash and Cash Equivalents".

The District Attorney's bank balance of deposits at December 31, 1998, 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 GASB Codification Section 150.165, the \$1,494,887 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 1993. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury,

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
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Notes to the Financial Statements (Continued)  
December 31, 1998

the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

NOTE 3: DUE FROM/TO OTHER FUNDS

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

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>
General Fund	\$ 79,334	\$ 49,619
Special Revenue Funds:		
Worthless Check Fund	-	-
Anti-Drug Abuse Fund	-	45,536
Criminal Court Fund	49,619	17,110
Agency Funds:		
Criminal Bail Bond Fund	<u>-</u>	<u>16,688</u>
 Total Due From/To Other Funds	 <u>\$ 128,953</u>	 <u>\$ 128,953</u>

NOTE 4: DUE FROM OTHER GOVERNMENTS

The amount due from other governments of \$212,829 at December 31, 1998 consists of the following:

<u>General Fund</u>	
Reimbursement of Expenditures--	
Iberia Parish Government	\$ 3,010
St. Mary Parish Council	16,930
Finds, Forfeitures and Court Costs--	
New Iberia City Court	2,610
Breaux Bridge City Court	420
St. Martin Parish Sheriff	14,762
St. Mary Parish Sheriff	15,766
Iberia Parish Sheriff	<u>13,068</u>
Total General Fund	<u>\$ 66,566</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
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Notes to the Financial Statements (Continued)  
December 31, 1998

Special Revenue Fund

Criminal Court Fund-

Reimbursement of Expenditures--

Iberia Parish Sheriff	\$ 2,749
Fines, Forfeitures and Court Costs--	
Breaux Bridge City Court	4,630
St. Martin Parish Sheriff	21,820
St. Mary Parish Sheriff	25,973
Iberia Parish Sheriff	<u>24,339</u>
Total Criminal Court Fund	<u>\$ 79,511</u>

Agency Fund

Criminal Bail Bond Fund

Fourth Quarter Bail Bond Premiums	<u>66,752</u>
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Total Due From Other Governments	<u>\$ 212,829</u>
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NOTE 5: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Automobiles</u>	<u>Equipment</u>	<u>Total</u>
Balance-			
January 1, 1998	\$ 67,201	\$ 381,405	\$ 448,606
Additions	35,000	83,480	118,480
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balance-			
December 31, 1998	<u>\$ 102,201</u>	<u>\$ 464,885</u>	<u>\$ 567,086</u>

For the year ended December 31, 1998, the District Attorney incurred capital outlays of \$118,489.

NOTE 6: ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$69,051 at December 31, 1998, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Salaries and benefits	\$ -	\$ -	\$ -
Accounts	<u>26,534</u>	<u>42,517</u>	<u>69,051</u>
Total	<u>\$ 26,534</u>	<u>\$ 42,517</u>	<u>\$ 69,051</u>

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Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1998

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

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

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

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 1.25 percent until June 30, 1998, when the rate changed to 0 percent of annual



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Notes to the Financial Statements (Continued)  
December 31, 1998

covered payroll. Contributions to the system also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 1998, 1997, and 1996, were \$11,880, \$5,983, and \$9,131, respectively, equal to the required contributions for the year.

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

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
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Notes to the Financial Statements (Continued)  
December 31, 1998

include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System under Plan A for the years ending December 31, 1998, 1997, and 1996, were \$89,972, \$84,742, and \$72,508, respectively, equal to the required contributions for each year.

NOTE 8: DUE TO OTHER GOVERNMENTS

The amount due to other governments of \$85,173 at December 31, 1998, consists of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Agency Funds</u>
<u>General Fund</u>			
Drug seizure collected and not yet distributed:			
New Iberia Police Dept.	\$ 1,675	\$ -	\$ -
<u>Criminal Court Fund</u>			
Reimbursement of expenditure:			
16th Judicial District Judge	-	28,493	-
St. Mary Parish Sheriff	-	4,941	-
<u>Criminal Bail Bond Fund</u>			
Bail Bonds collected and not yet distributed:			
16th Judicial District Judge	-	-	16,688
Iberia Parish Sheriff	-	-	3,369
St. Martin Parish Sheriff	-	-	6,244
St. Mary Parish Sheriff	-	-	7,075
Indigent Defender Board	-	-	16,688
 Total Due to Other Governments	 <u>\$ 1,675</u>	 <u>\$ 33,434</u>	 <u>\$ 50,064</u>

NOTE 9: LEASES

The District Attorney's office had no material capital or operating leases at December 31, 1998.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
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Notes to the Financial Statements (Continued)  
December 31, 1998

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, 1998.

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

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

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

General Fund:	
State of Louisiana	\$ 621,350
Iberia Parish Government	63,443
St. Mary Parish Government	75,479
St. Martin Parish Government	<u>67,634</u>
Total On-behalf payments	<u>\$ 827,906</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, 1998

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, 1998, the District Attorney for the Sixteenth Judicial District received \$369,562 and \$108,814 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 participates in the United States Department of Justice, Major Drug Offender Program, Catalog of Federal Domestic Assistance No. 16.579 and the Domestic Violence Prosecution Program, Catalog of Federal Domestic Assistance No. 16.588. These programs are funded by indirect assistance payments, in the form of reimbursements of a portion of the drug prosecutor's salary and other direct costs which are received from the Louisiana Commission on Law Enforcement. For the year ended December 31, 1998, the District Attorney for the Sixteenth Judicial District received \$110,747 in reimbursement payments.

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

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

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

Notes to the Financial Statements (Continued)  
December 31, 1998

NOTE 14: YEAR 2000 COMPLIANCE

Time and space saving programming decisions made in the prior years resulted in two-digit computer codes that may not correctly recognize "00" as the year 2000. Serious processing error or system failure could result. To prevent this error, computer systems and equipment must be reprogrammed or replaced to make them year 2000 compliant.

The District Attorney is significantly dependent on computerized systems for essential operations. As a continuing process, the District Attorney actively engaged in making necessary changes to its systems and equipment to achieve year 2000 compliance. The District Attorney's computer system programmers have done testing on all applications using simulated year-2000 dates, and have found no problems. They plan to stay informed as to additional potential problems with the turn of the century as it pertains to automated computer systems.

The stages of implementation are as follows:

<u>Systems</u>	<u>Stages</u>			
	<u>Awareness</u>	<u>Assessment</u>	<u>Remediation</u>	<u>Validation</u>
Financial	X	X	X	X
Personnel - Payroll	X	X	X	X
PC Systems	X	X	X	X

Stages

Awareness Stage - Budget and project plan established.

Assessments Stage - Identification and inventory of year 2000 compliance performed.

Remediation Stage - Technical conversion of existing system completed.

Validation Stage - Test data developed, processed, and reviewed for results to determine that converted systems operate properly.

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, 1998

	TITLE V-D <u>FUND</u>	WORTHLESS CHECKS COLLECTION <u>FUND</u>
<u>ASSETS</u>		
Cash	\$ 87,790	\$ 138,419
Investments	-	587,830
Receivables:		
Accounts		
Grants: La. Dept. of Social Services	50,626	-
Grants: La. Comm. on Law Enforcement	-	-
Due from other funds	-	-
Due from other governmental units	-	-
	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$ 138,416</u>	<u>\$ 726,249</u>
<u>LIABILITIES AND EQUITY</u>		
Liabilities:		
Accounts payable	\$ -	\$ 5,758
Due to other funds	-	-
Due to other Government units	-	-
	<u>          </u>	<u>          </u>
Total Liabilities	<u>          </u>	<u>5,758</u>
Equity:		
Fund Balances:		
Unreserved-undesignated	<u>138,416</u>	<u>720,491</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 138,416</u>	<u>\$ 726,249</u>

The accompanying notes are an integral part of this statement.

<u>ANTI- DRUG ABUSE FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>PROBATION FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
\$ 21,926	\$ 5,924	\$ 398,000	\$ 652,059
-	-	126,722	714,552
-	3,404	-	3,404
-	-	-	50,626
23,610	-	-	23,610
-	49,619	-	49,619
-	79,511	-	79,511
<u>\$ 45,536</u>	<u>\$ 138,458</u>	<u>\$ 524,722</u>	<u>\$1,573,381</u>
\$ -	\$ 35,622	\$ 1,137	\$ 42,517
45,536	17,110	-	62,646
-	33,434	-	33,434
<u>45,536</u>	<u>86,166</u>	<u>1,137</u>	<u>138,597</u>
-	52,292	523,585	1,434,784
<u>\$ 45,536</u>	<u>\$ 138,458</u>	<u>\$ 524,722</u>	<u>\$1,573,381</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, 1998

	<u>IV-D FUND</u>	<u>WORTHLESS CHECKS COLLECTION FUND</u>
<b>Revenues</b>		
Commissions on fines and forfeitures	\$ -	\$ -
Drug seizure forfeitures	-	-
Collection fees	-	164,464
Probation Fees	-	-
Grant: La. Dept. of Social Services:		
Reimbursement of expenses	369,562	-
Incentive payments	108,814	-
Grant: La. Commission on Law Enforcement	-	-
Grant: La. Office of Community Service	-	-
Interest earned on investments	<u>1,213</u>	<u>31,775</u>
Total Revenues	<u>479,589</u>	<u>196,239</u>
<b>Expenditures</b>		
General Government - judicial:		
Salaries and related benefits	373,903	104,662
Operating services	21,606	6,133
Materials and supplies	12,131	9,600
Professional Fees	5,150	16,800
Travel and other charges	950	-
Capital outlay	5,547	3,582
Intergovernmental Agreement	<u>-</u>	<u>-</u>
Total Expenditures	<u>419,287</u>	<u>140,777</u>
<b><u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>60,302</u>	<u>55,462</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
<b><u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u></b>	<u>60,302</u>	<u>55,462</u>
<b><u>FUND BALANCES AT BEGINNING OF YEAR</u></b>	<u>78,114</u>	<u>665,029</u>
<b><u>FUND BALANCES AT END OF YEAR</u></b>	<u>\$ 138,416</u>	<u>\$ 720,491</u>

The accompanying notes are an integral part of this statement.

ANTI- DRUG ABUSE FUND	CRIMINAL COURT FUND	PROBATION FUND	TOTAL (MEMORANDUM ONLY)
\$ -	\$1,103,940	\$ -	\$1,103,940
-	188,176	-	188,176
-	-	-	164,464
-	-	320,170	320,170
-	-	-	369,562
-	-	-	108,814
76,955	-	-	76,955
-	28,000	-	28,000
-	1,616	22,384	56,988
<u>76,955</u>	<u>1,321,732</u>	<u>342,554</u>	<u>2,417,069</u>
92,949	968,199	184,980	1,724,693
-	116,609	11,669	156,017
-	78,577	3,743	104,051
-	104,130	2,235	128,315
-	28,164	-	29,114
9,659	59,269	14,644	92,701
-	6,464	-	6,464
<u>102,608</u>	<u>1,361,412</u>	<u>217,271</u>	<u>2,241,355</u>
<u>(25,653)</u>	<u>(39,680)</u>	<u>125,283</u>	<u>175,714</u>
25,653	-	-	25,653
-	-	-	-
<u>25,653</u>	<u>-</u>	<u>-</u>	<u>25,653</u>
-	(39,680)	125,283	201,367
-	91,972	398,302	1,233,417
<u>\$ -</u>	<u>\$ 52,292</u>	<u>\$ 523,585</u>	<u>\$1,434,784</u>

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

Combining Balance Sheet  
Agency Funds  
December 31, 1998

	CRIMINAL BAIL BOND FUND	SPECIAL ASSET FORFEITURE FUND	LA. STATE POLICE REGION II FUND	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash	\$ -	\$ 407,228	\$ 77,189	\$ 484,417
Receivable-fines and forfeitures	-	-	4,690	4,690
Due from other Government units	66,752	-	-	66,752
Total Assets	\$ 66,752	\$ 407,228	\$ 81,879	\$ 555,859
<b>LIABILITIES</b>				
Assets forfeited pending judicial disposition	\$ -	\$ 407,228	\$ -	\$ 407,228
Due to other funds	16,688	-	-	16,688
Due to other government units	50,064	-	-	50,064
Other Liabilities	-	-	81,879	81,879
Total Liabilities	\$ 66,752	\$ 407,228	\$ 81,879	\$ 555,859

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, 1998

	<u>CRIMINAL BAIL BOND FUND</u>	<u>SPECIAL ASSET FORFEITURE FUND</u>	<u>LA. STATE POLICE REGION II FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>UNSETTLED BALANCES AT BEGINNING OF YEAR</u>	<u>\$ 73,858</u>	<u>\$ 520,087</u>	<u>\$ 94,290</u>	<u>\$ 688,235</u>
 <u>ADDITIONS</u>				
Deposits:				
Fines and forfeitures	-	810,488	250	810,738
Premium fees	333,199	-	-	333,199
Interest earned	-	27,665	3,711	31,376
Total Additions	<u>333,199</u>	<u>838,153</u>	<u>3,961</u>	<u>1,175,313</u>
 TOTAL	 <u>407,057</u>	 <u>1,358,240</u>	 <u>98,251</u>	 <u>1,863,548</u>
 <u>REDUCTIONS</u>				
Deposits settled to:				
Law Enforcement Agencies	170,153	546,139	-	716,292
District Judge-				
16th Judicial Dist.	85,076	-	-	85,076
District Attorney-				
16th Judicial				
District 12% Fund	85,076	196,467	-	281,543
St. Martin Parish				
Criminal Court	-	167,982	-	167,982
Iberia Parish				
Criminal Court	-	8,227	-	8,227
St. Mary Parish				
Criminal Court	-	11,015	-	11,015
Court Costs	-	21,182	-	21,182
Equipment Purchases	-	-	10,359	10,359
Operating Costs	-	-	6,013	6,013
Total Reductions	<u>340,305</u>	<u>951,012</u>	<u>16,372</u>	<u>1,307,689</u>
 <u>UNSETTLED BALANCES AT END OF YEAR</u>	 <u>\$ 66,752</u>	 <u>\$ 407,228</u>	 <u>\$ 81,879</u>	 <u>\$ 555,859</u>

The accompanying notes are an integral part of this statement.

EXPENDITURES OF FEDERAL AWARDS  
AND AUDIT FINDINGS RESOLUTION

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

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

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1998

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE:	FEDERAL CFDA <u>NUMBER</u>	PASS THROUGH GRANTOR'S <u>NUMBER</u>	<u>EXPENDITURES</u>
<b>UNITED STATES DEPT. OF HEALTH AND HUMAN SERVICES</b>			
Passed through La. Department Of Social Services Office of Family Support: Child Support Enforcement Title IV-D			
	13.783	509018	\$ <u>369,562</u>
Total United States Dept. of Health and Human Services			<u>369,562</u>
<b>UNITED STATES DEPT. OF JUSTICE</b>			
Passed through La. Commission on Law Enforcement:			
Asset Forfeiture	16.579	98-B4-B.09-0002	23,428
Asset Forfeiture	16.579	96-B8-B.09-0108	27,942
Drug Court	16.579	96-B8-B.10-0109	27,192
Violence Tracking	16.588	96-M4-M.04-0456	<u>32,185</u>
Total United States Dept. of Justice			<u>110,747</u>
<b>TOTAL PROGRAM EXPENDITURES</b>			<u>\$ 480,309</u>

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

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1998

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

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

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

Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 1998

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

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



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

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998

Part I. Summary of Auditor's Results:

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

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

Internal Control and Compliance.

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

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

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

INTERNAL ACCOUNTING CONTROL, COMPLIANCE,  
AND FEDERAL FINANCIAL ASSISTANCE SECTION

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

GUIDRY & CHAUVIN  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 1028 - 1013 MAIN STREET  
FRANKLIN, LOUISIANA 70538

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

318 - 828-0272  
FAX 318 - 828-0290

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

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, a component unit of the Iberia Parish Government, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

Honorable Bernard E. Boudreaux, Jr.  
Report on Compliance and on Internal Control  
June 19, 1999  
Page Two

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

This report is intended solely for the information of the District Attorney and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone but these specified parties.

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 19, 1999

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

GUIDRY & CHAUVIN  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL ACCOUNTING CORPORATION  
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318 - 828-0272  
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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, 1998. The District Attorney of the Sixteenth Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Sixteenth Judicial District's compliance based on our audit.

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

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

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

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

This report is intended solely for the information of the District Attorney and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Guidry & Chauvin, CPA's*  
Certified Public Accountants

Franklin, Louisiana  
June 19, 1999

DATA COLLECTION FORM

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN TO** Single Audit Clearinghouse  
1201 E. 10th Street  
Jeffersonville, IN 47132

**PART I GENERAL INFORMATION** (To be completed by auditee, except for Item 7)

1. Fiscal year ending date for this submission Month Day Year 12 / 31 / 98		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual 2 <input type="checkbox"/> Biennial 3 <input type="checkbox"/> Other - Months		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN 7 2 1 1 1 2 4 8 3			b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No

6. AUDITEE INFORMATION		7. AUDITOR INFORMATION (To be completed by auditor)	
a. Auditee name: DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT PARISHES OF IBERIA, ST. MARTIN & ST. MARY		a. Auditor name: GUIDRY & CHAUVIN, CPA'S	
b. Auditee address (Number and street): 300 IBERIA STREET, SUITE 200 City: NEW IBERIA State: LOUISIANA ZIP Code: 70560		b. Auditor address (Number and street): 1013 MAIN ST. P.O. BOX 1028 City: FRANKLIN State: LOUISIANA ZIP Code: 70538	
c. Auditee contact Name: LINDA PONTIFF Title: FINANCIAL OFFICER		c. Auditor contact Name: MICHELE L. CHAUVIN Title: CPA	
d. Auditee contact telephone: (318) 369 - 4434		d. Auditor contact telephone: (318) 828 - 0272	
e. Auditee contact FAX (Optional): (318) 369 - 4459		e. Auditor contact FAX (Optional): (318) 828 - 0290	
f. Auditee contact E-mail (Optional): NONE		f. Auditor contact E-mail (Optional): NONE	

**g. AUDITEE CERTIFICATION STATEMENT** - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**g. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of certifying official

Date: 06 / 28 / 99

Name/Title of certifying official  
BERNARD BOUDREAUX, JR.  
DISTRICT ATTORNEY

Signature of auditor

Date: 6 / 28 / 99



**PART I GENERAL INFORMATION - Continued**

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

- 1  Cognizant agency      2  Oversight agency

9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input checked="" type="checkbox"/> Health and Human Services       | 89 <input type="checkbox"/> National Archives and Records Administrator   | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development              | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 08 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | <input type="checkbox"/> Other - Specify:                    |

**PART II FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report (Mark (X) one box)

- 1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

- 1  Yes      2  No

3. Is a reportable condition disclosed?

- 1  Yes      2  No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

- 1  Yes      2  No

5. Is a material noncompliance disclosed?

- 1  Yes      2  No

**PART III FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

- 1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs § \_\_ .520(b)?

\$ 300,000 OR MORE BUT IS \$10 MILLION OR LESS

3. Did the auditee qualify as a low-risk auditee (§ \_\_ .530)?

- 1  Yes      2  No

4. Are there any audit findings required to be reported under § \_\_ .510(a)?

- 1  Yes      2  No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input checked="" type="checkbox"/> Health and Human Services       | 89 <input type="checkbox"/> National Archives and Records Administrator   | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development              | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | 00 <input type="checkbox"/> None                             |
|  |  |   | <input type="checkbox"/> Other - Specify:                    |

**PART III FEDERAL PROGRAMS - Continued**

**7. AUDIT FINDINGS AND QUESTIONED COSTS**

**6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR**

CFDA number	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement <sup>2</sup> (b)	Amount of questioned costs (c)	Internal control findings <sup>3</sup> (d)	Audit finding reference number(s) (e)
13.783	U.S. DEPT. OF HEALTH & HUMAN SERVICES-CHILD SUPPORT ENFORCE	\$ 369,562	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	0	\$ 0.00	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NONE
16.579	U.S. DEPT. OF JUSTICE. ASSET FORFEITURE	\$ 78,562	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ 0.00	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NONE
16.588	VIOLENCE TRACKING	\$ 32,185	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ 0.00	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NONE
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
<b>TOTAL FEDERAL AWARDS EXPENDED</b> →		\$ 480,309					

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS

<sup>1</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.  
<sup>2</sup> Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)  
 A. Activities allowed or unallowed  
 B. Allowable costs/cost principles  
 C. Cash management  
 D. Davis - Bacon Act  
 E. Eligibility  
 F. Equipment and real property management  
 G. Matching, level of effort, earmarking  
 H. Period of availability of funds  
 I. Procurement  
 J. Program income  
 K. Real property acquisition and relocation assistance  
 L. Reporting  
 M. Subrecipient monitoring  
 N. Special tests and provisions  
 O. None

<sup>3</sup> Type of internal control findings (Mark (X) all that apply)  
 A. Material weaknesses  
 B. Reportable conditions  
 C. None reported