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**DISTRICT ATTORNEY OF THE  
SIXTEENTH JUDICIAL DISTRICT**

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

**Financial Report**

Year Ended December 31, 2003

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

Release Date: 7-28-04

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## INDEPENDENT AUDITORS' REPORT

Honorable J. Phil Hasey  
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, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the District Attorney of the Sixteenth Judicial District, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2004, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information (pp. 20-57), including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Auditing of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis 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.

The financial information for the preceding year, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Sixteenth Judicial District.

*Kolder, Champagne, Slaven & Company, LLC*

Certified Public Accountants

Greene Bridge, Louisiana  
May 6, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT**  
 Pauline H. Davis, D. Morris and D. May, Louisiana

**Combined Balance Sheet - All Fund Types and Account Groups**  
 December 31, 2001

	Environmental Fund Type		Fiduciary Fund Type	Account Group General Fund	Totals	
	General	Special Revenue	Agency	Fund Assets	(Management Only) (00)	(00)
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 2,268,000	\$ 1,334,488	\$ 1,201,603	\$ -	\$ 4,804,091	\$ 3,268,000
Investments	-	-	-	-	-	107,328
Receivables:						
Fees and for services	978	-	78	-	1,056	948
Interest	1,000	-	-	-	1,000	1,000
Other	388	-	-	-	388	-
Due from other funds	262,842	253,719	58	-	489,609	1,144,032
Due from other governments	64,603	331,900	-	-	396,503	591,364
Prepays	11,742	31,384	-	-	43,126	68,318
Automobiles and equipment	-	-	-	707,819	707,819	644,324
<b>Total assets</b>	<b>\$ 3,047,222</b>	<b>\$ 1,951,791</b>	<b>\$ 1,201,661</b>	<b>\$ 707,819</b>	<b>\$ 5,708,712</b>	<b>\$ 5,000,000</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable	\$ 62,891	\$ 3,408	\$ -	\$ -	\$ 66,299	\$ 62,778
Accrued liabilities - pending judicial disposition	-	-	1,216,094	-	1,216,114	208,466
Due to other funds	10,880	261,147	-	-	468,049	1,144,032
Due to other governments	31,807	46,884	17,607	-	96,298	205,895
Other liabilities	4,155	49,073	-	-	53,228	44,073
<b>Total liabilities</b>	<b>109,733</b>	<b>460,512</b>	<b>1,233,691</b>	<b>-</b>	<b>2,285,537</b>	<b>1,761,644</b>
<b>Fund equity</b>						
Investment in general fund assets	-	-	-	707,819	707,819	644,324
Fund liability -						
Reserved for prepayments	11,742	31,384	-	-	43,126	71,499
Unreserved/unexpended	1,813,727	1,889,905	-	-	3,703,632	3,764,032
<b>Total fund equity</b>	<b>1,825,469</b>	<b>1,921,289</b>	<b>-</b>	<b>707,819</b>	<b>3,703,632</b>	<b>3,880,855</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,647,222</b>	<b>\$ 1,781,791</b>	<b>\$ 1,233,691</b>	<b>\$ 707,819</b>	<b>\$ 5,708,712</b>	<b>\$ 5,000,000</b>

The accompanying notes are an integral part of this statement.

**OFFICE ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT**  
**Barbara D. Davis, St. Martin and St. Mary, Louisiana**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**all Governmental Fund Types**  
**Year Ended December 31, 2000**  
**With Comparative Totals for Year Ended December 31, 1999**

	General	Special	Totals	
			Expenditures 2000	2001
<b>Revenues:</b>				
<b>Contributions in lieu of facilities</b>	\$ 1,243,171	\$ 1,796,148	\$ 2,499,159	\$ 2,569,758
Drug seizure facilities	41,811	40,481	81,428	136,872
Real property tax	71,584	-	71,584	93,538
Collection fees	-	177,484	177,484	185,581
Patrol fees	-	436,491	436,491	433,889
Grants:				
Louisiana Department of Social Services	-	290,750	290,750	404,719
Louisiana Commission on Law Enforcement	68,241	84,246	152,487	141,286
U.S. Department of Justice	-	43,494	43,494	32,917
State funds:				
TASC	-	45,198	45,198	60,997
RSCG	-	81,000	81,000	104,848
Various Agencies	30,000	-	30,000	30,000
Act of appropriation	-	24,608	24,608	-
Intergovernmental agreement:				
Levee Income	16,286	129,134	129,134	254,634
Deferred payments	223,019	-	223,019	802,474
Other	4,211	20,411	20,411	17,500
<b>Total revenues</b>	<b>2,217,689</b>	<b>3,686,538</b>	<b>5,699,188</b>	<b>6,317,297</b>
<b>Expenditures:</b>				
General government - judicial				
Administrative-related benefits	1,221,680	1,187,718	4,593,798	5,496,174
Operating services	141,048	60,999	273,681	156,770
Materials and supplies	130,494	73,832	203,196	170,481
Travel and other charges	38,498	38,241	76,741	48,889
Capital assets	36,117	42,881	89,778	66,178
Miscellaneous fees	463,888	171,222	484,122	522,829
<b>Total expenditures</b>	<b>2,098,811</b>	<b>2,084,703</b>	<b>5,875,617</b>	<b>7,065,000</b>
Excess (deficiency) of revenues over expenditures	118,878	1,601,835	(1,176,429)	(747,703)
Other financing sources (uses):				
Operating transfers in	-	81,242	81,242	116,716
Operating transfers out	(81,242)	-	(81,242)	(116,716)
<b>Total other financing sources (uses)</b>	<b>(81,242)</b>	<b>81,242</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	37,636	1,683,077	(1,197,671)	(834,409)
<b>Fund balances, beginning</b>	<b>1,739,443</b>	<b>1,600,021</b>	<b>2,799,598</b>	<b>3,084,962</b>
<b>Fund balances, ending</b>	<b>1,777,079</b>	<b>1,764,104</b>	<b>1,779,127</b>	<b>1,779,482</b>

The accompanying notes are an integral part of these statements.

**DIRECTOR ATTORNEY OF THE DISTRICT OF COLUMBIA**  
 700 North Capitol Street, N. W., Washington, D. C. 20001

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances—**  
**Budget (OMB AF) Detail and Actual—General and Special Revenue Funds**  
**Year Ended December 31, 2003**

	General Fund			Special Revenue Fund		
	Budget	Actual	Value- Reversible (Difference)	Budget	Actual	Value- Reversible (Difference)
<b>Revenues</b>						
Contributions on fees and forfeitures	\$ 1,281,208	\$ 1,283,171	\$ (2,067)	\$ 1,272,119	\$ 1,276,088	\$ (3,970)
Drug witness reimburse	42,044	41,811	(233)	49,331	49,417	(86)
Bond premium fees	77,076	77,081	55	-	-	-
Collection fees	-	-	-	190,138	191,884	1,746
Probation fees	-	-	-	475,560	486,491	10,931
Grants -						
Judicial Expenses of Social Services	-	-	-	1,620,649	1,616,758	(3,891)
Judicial Committees on Law Enforcement	55,201	55,211	10	58,368	58,368	-
U.S. Department of Justice	-	-	-	41,882	42,214	332
Non-funds -						
TASC	-	-	-	56,880	61,768	4,888
RHS	-	-	-	55,817	55,000	(817)
Justice Assistance	55,000	55,000	-	-	-	-
As of 14 Appropriation	-	-	-	12,400	14,800	2,400
Intergovernmental agreement	-	-	-	248,010	248,144	134
Interest income	14,884	14,884	-	19,287	19,217	(70)
De-federal payments	763,115	763,119	4	-	-	-
Other	738	643	(95)	-	81,611	81,611
<b>Total revenues</b>	<b>3,201,636</b>	<b>3,277,661</b>	<b>(76,035)</b>	<b>3,057,235</b>	<b>3,486,138</b>	<b>(428,903)</b>
<b>Expenditures</b>						
General government—District						
Salaries and related benefits	1,269,828	1,237,648	(32,180)	1,248,320	1,257,718	(9,392)
Operating services	196,516	195,688	(828)	182,616	182,798	182
Materials and supplies	171,830	170,444	(1,386)	171,740	170,332	(1,408)
Travel and other charges	43,621	38,498	(5,123)	34,928	38,240	3,312
Capital outlay	45,178	36,137	(9,041)	49,018	49,700	682
Professional fees	400,824	470,488	69,664	228,482	171,330	(57,152)
<b>Total expenditures</b>	<b>2,433,617</b>	<b>2,191,401</b>	<b>(242,216)</b>	<b>2,085,104</b>	<b>2,069,798</b>	<b>(15,306)</b>
Excess (deficiency) of revenues over expenditures	768,019	1,086,260	(318,241)	1,012,131	1,416,340	(404,209)
<b>Other financing resources (uses)</b>						
Operating transfers in	-	-	-	-	85,140	85,140
Operating transfers out	-	(85,140)	(85,140)	-	-	-
<b>Total other financing resources (uses)</b>	<b>-</b>	<b>(85,140)</b>	<b>(85,140)</b>	<b>-</b>	<b>85,140</b>	<b>85,140</b>
Excess (deficiency) of revenues and other resources over expenditures	768,019	1,001,120	(336,921)	1,012,131	1,501,480	(489,349)
Fund balance, beginning	1,273,331	1,273,331	-	1,429,441	1,429,441	-
<b>Fund balance, ending</b>	<b>\$ 1,036,350</b>	<b>\$ 1,002,241</b>	<b>\$ (34,109)</b>	<b>\$ 1,441,572</b>	<b>\$ 1,930,921</b>	<b>\$ 489,349</b>

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

**Notes to Financial Statements**

**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.

**(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. Financial Reporting Entity**

For financial reporting purposes, the District Attorney includes all funds, account groups, activities, or centers, that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Parish Governments maintain and operate the parish courthouses in which the District Attorney's offices are located and provide funds for equipment and furniture of the District Attorney's office. Other than this and certain operating expenditures of the District Attorney's office that are paid or provided by the parish governments as required by Louisiana law, the District Attorney is financially independent.

Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of local government, over which the District Attorney exercises no oversight responsibility, such as the parish governments, parish school boards, other independently elected parish officials, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

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

Notes to Financial Statements (continued)

C. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. An account group 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.

The funds presented in the financial statements are described as follows:

Governmental Fund Types

General fund

The General Fund, as provided by Louisiana Revised Statute 15:571.11, 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 revenues 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 48:2616 and bond premium fees authorized by Louisiana Revised Statute 1082:1.

Special revenue funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Funds -- Agency Fund Types

Fiduciary funds account for assets held on behalf of outside parties, including other governments. Agency funds account for assets held by the District Attorney in a custodial capacity (i.e., assets equal liabilities) and do not involve measurement of operations.

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

Notes to Financial Statements (continued)

**Account Groups:**

An account group is used to establish accounting control and accountability for the District Attorney's general fixed assets. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

**General fixed asset account group**

Fixed assets used in governmental fund type organizations (general fixed assets) are accounted for in the general fixed asset account group.

**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 of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental 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. Agency funds use the cash basis of accounting which approximates the modified accrual basis of accounting. The following practices in recording revenues and expenditures have been used for the governmental funds.

**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 notified by the funds.

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

Substantially all other revenues are recorded when received.

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

Notes to Financial Statements (continued)

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, debt extinguishment, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

F. Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

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 is established in December and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget in December after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget to actual revenues and expenditures. Fiscal 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 falling 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.

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

**Notes to Financial Statements (continued)**

8. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney. Such amendments were not material in relation to the original appropriations.

**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, Interest-Bearing Deposits, and Investments**

Cash, interest-bearing deposits and investments include amounts in demand deposits, time deposits, and interest-bearing securities invested with the Louisiana Asset Management Pool (LAMP) which are stated at cost. An investment in the amount of \$0 and \$127,128 at December 31, 2003 and 2002, respectively is deposited in LAMP, a local government investment pool. In accordance with GASB Codification Section 80.165, the investment in LAMP is not categorized into the three risk categories provided by GASB Codification Section 80.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or bank entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. 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, corporations, or instrumentalities, as well as repurchase agreements collateralized by these 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 191 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**H. Short-Term Intertied Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

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

**Notes to Financial Statements (continued)**

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2003 are recorded as prepaid items. The only prepaid items that existed at December 31, 2003 were prepaid insurance and prepaid fees relating to a family services grant.

**J. 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 (reported) in the general fixed asset account group. Public domain or infrastructures are not included in fixed assets. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. Estimated amounts are considered insignificant to total fixed assets.

**K. Fund Equity**

Reserved fund balance represents the portion of fund equity not appropriate for expenditures (reserved for prepaid items).

**L. Compensated Absences**

All full-time employees 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 earn 15 days of sick leave each year. Sick leave may be accumulated but is not paid upon termination.

**M. Interfund Transactions**

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

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

**N. Accounting Estimates**

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

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

**Notes to Financial Statements (continued)**

**G. Total Columns on Combined Statements - Overview**

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

**F. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make certain statements unduly complex and difficult to understand.

**(2) Cash and Interest-Bearing Deposits**

At December 31, 2005, the District Attorney has cash and interest-bearing deposits totaling \$4,167,948 as follows:

Demand deposits	\$1,600,715
Interest-bearing deposits	<u>2,567,233</u>
Total	<u>\$ 4,167,948</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the sweeping bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at December 31, 2005, and the related federal insurance and pledged securities:

Bank balances	<u>\$ 4,151,888</u>
Federal insurance	\$ 477,104
Pledged securities (Category 1)	<u>2,871,845</u>
Total	<u>\$ 4,151,888</u>

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

Notes to Financial Statements (continued)

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(3) **Due From/To other Funds**

	<u>Due From</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
General Fund	\$ 163,162	\$ 181,802
Special Revenue Funds:		
Child Support Fund	-	184
Wardless Checks Fund	-	24
Family Service Division	81,183	203,183
Criminal Court Clearing Fund	21,834	106,640
Probation Fund	-	53,286
Agency Funds:		
Court Fine Installment Fund	<u>68</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 266,247</u></b>	<b><u>\$ 545,039</u></b>

(4) **Due From Other Governments**

The amount due from other governments of \$792,682 at December 31, 2003, consists of amounts due from various state and local departments for various appropriations and reimbursements of grant expenditures.



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

**Notes to Financial Statements (continued)**

**(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, 2005	\$ 148,641	\$ 495,561	\$ 644,202
Additions	31,234	67,744	98,978
Reductions	<u>(17,609)</u>	<u>(17,854)</u>	<u>(35,463)</u>
Balance, December 31, 2005	<u>\$ 162,266</u>	<u>\$ 545,451</u>	<u>\$ 707,717</u>

**(6) Defined 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, at a minimum, the amount paid by the state for assistant district attorneys and are under the age of 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, 1998, and who elected not to be covered by the new provisions, the following applies: Any member with 21 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 an reduction is applied if the member has 20 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 retiring below the age 60. In addition, any member with at least 18 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 108 percent of his average final compensation.

For members who joined the System after July 1, 1998, 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 18 years of service credit, are age 55 and have 24 years of service credit, or have 18 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.

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

**Notes to Financial Statements (continued)**

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, 1445 Nicholson Drive, Baton Rouge, Louisiana 70802-8143.

**Funding Policy:** Plan members are required to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate which has been 6% since June 18, 1998. Contributions to the system include 2% 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 11:165, the employee 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 ended December 31, 2000, 2001, and 2002, were \$0 for all three years which agrees to the required contribution.

**Parish 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 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 18 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, 1989, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1989. Final-average salary is the employee's average salary over the 36 consecutive or joint 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.

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

*Notes to Financial Statements (continued)*

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 Fiscal Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70894-4619, or by calling (225) 928-1261.

**Funding Policy.** Under Plan A, members are required by state statute to contribute 9.1% of their annual covered salary and the District Attorney to contribute at an actuarially determined rate. The current rate is 7.15% of annual covered payroll. Contributions to the System also include one-fourth of 1% (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, 2003, 2002, and 2001, were \$113,823, \$123,783, and \$113,831, respectively, equal to the required contributions for each year.

(7) Due To Other Governments

The amount due to other governments of \$113,948 at December 31, 2003, consists of amounts due to various state and local governments for various items.

(8) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to others follows:

	Special Acct: Furlough Fund	Louisiana State Police Region II Fund	Court Fine Installment Fund	Payroll Fund	Accounts Payable Fund
<b>Balance, December</b>					
31, 2002	\$ 271,454	\$ 37,525	\$ 16,296	\$ -	\$ -
<b>Additions</b>	1,583,222	3,412	461	1,961,957	1,618,557
<b>Reductions</b>	<u>(237,417)</u>	<u>(3,032)</u>	<u>-</u>	<u>(1,861,957)</u>	<u>(1,618,557)</u>
<b>Balance, December</b>					
31, 2003	<u>\$ 1,617,259</u>	<u>\$ 37,905</u>	<u>\$ 16,757</u>	<u>\$ -</u>	<u>\$ -</u>

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

Notes to Financial Statements (continued)

(9) **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 respective parish governments pay for the upkeep and maintenance of the courthouses.

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.

(10) **Risk Management**

The District Attorney is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. These risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the fiscal year.

(11) **Operating Leases**

The District Attorney leased two vehicles under operating leases during 2003. The first lease is a 2000 Chevy Vanaria, which began in June 2000, with a lease term of 36 months. Lease payments for December 31, 2003 are \$486. This lease expired in 2002 and the option to purchase was exercised. The other lease is a 2001 Chevrolet Tahoe, which began in March 2003, with a lease term of 36 months. Lease payments for December 31, 2003 are \$2,416.

Minimum lease payments are as follows:

2004	\$ 11,275
2005	11,275
2006	<u>1,879</u>
	<u>\$ 24,429</u>

(12) **Compensation of Elected Officials**

Compensation paid to the District Attorney for the year ended December 31, 2003 follows:

J. Phil Henry \$ 68,820

This amount represents only the portion paid by the District Attorney's office. The remainder of his salary is paid by the Iberia, St. Martin, and St. Mary parish governments and the State of Louisiana, as described in Note 14.

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

Notes to Financial Statements (continued)

**(13) Litigation**

The District Attorney's office had only one lawsuit outstanding as of December 31, 2002. During the course of 2003, this lawsuit was dismissed. The District Attorney's office has no pending litigation as of December 31, 2003. Therefore, there is no accrual on the balance sheet as December 31, 2003.

**(14) On-behalf Payments for Fringe Benefits and Salaries**

GAAS Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* 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 Attorneys. The District Attorney's office 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 in the 2003 financial statements are as follows:

**General Fund:**

State of Louisiana	\$393,823
Iberia Parish Government	62,964
St. Mary Parish Government	72,093
St. Martin Parish Government	<u>54,178</u>
Total On-behalf payments	<u>\$582,058</u>

**(15) Federal Financial Assistance Programs**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the federal grantor agencies. 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.

**(16) New Reporting Standard**

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The District Attorney is required to implement this standard for the fiscal year ending December 31, 2004. The District Attorney has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

## SUPPLEMENTAL INFORMATION

## SPECIAL REVENUE FUNDS

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

**Worthless Check Collection Fund** – This fund consists of fees collected in accordance with Louisiana Revised Statute 16:13, which provides for a specified fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and expenses of the office, but may not be used to supplement salary of the district attorney.

**Law Enforcement Fund** – This 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. Both revenues and expenses are now being accounted for in the General and Family Service funds. There will no longer be activity in this fund.

**Family Service Division Fund** – This fund consists of federal and state grant funds received from the Louisiana Department of Social Services, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice. This fund was developed to accomplish two tasks; target troubled children at an early age through early intervention and reduce truancy through EASC. Case managers are designated high risk schools to assist children and their families in resolving problems that could lead to later delinquent behavior.

**Criminal Court Clearing Fund** – This fund was established by the Louisiana Revised Statute 15:371 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. The only expenditures that can be paid out of this fund are salaries and related benefits of the district attorney and district judges and transcription costs.

**Probation Fund** – The district attorney's office assumed the responsibility of probation supervision services for all cases two years or less, which were required by the Department of Public Safety and Corrections. The Probation Fund provides the Sixteenth 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 thirty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

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

**Combining Balance Sheet**  
**December 31, 2003**

**With Comparative Totals for December 31, 2002**

	Title IV-D Fund	Worthless Checks Collection Fund	Law Enforcement Fund
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 41,314	\$ 693,703	\$ -
Investments	-	-	-
Due from other funds	-	-	-
Due from other governments	174,523	-	-
Prepaid item	4,719	11,628	-
<b>Total assets</b>	<b>\$ 248,556</b>	<b>\$ 705,331</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 1,833	\$ -
Due to other funds	794	24	-
Due to other governments	-	-	-
Other liabilities	30,358	1,155	-
<b>Total liabilities</b>	<b>30,358</b>	<b>3,212</b>	<b>-</b>
<b>Fund balance:</b>			
Reserved for prepaid item	4,719	11,628	-
Unreserved - undesignated	201,178	691,092	-
<b>Total fund balance</b>	<b>206,197</b>	<b>702,720</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 248,555</b>	<b>\$ 705,332</b>	<b>\$ -</b>



Family Service Division Fund	Criminal Court Closing Fund	Probation Fund	Totals	
			2001	2002
\$ 78,178	\$ 48,330	\$ 431,137	\$ 1,104,684	\$ 1,310,171
-	-	-	-	297,900
81,885	21,814	-	103,719	288,976
10,884	180,114	7,499	123,999	819,817
<u>5,163</u>	<u>-</u>	<u>9,884</u>	<u>31,394</u>	<u>37,848</u>
<u>\$ 206,110</u>	<u>\$ 170,208</u>	<u>\$ 434,580</u>	<u>\$ 1,783,796</u>	<u>\$ 2,495,122</u>
\$ -	\$ -	\$ 4,170	\$ 9,408	\$ 3,430
288,990	186,640	50,796	305,147	884,713
-	44,004	660	44,684	186,599
<u>1,817</u>	<u>21,834</u>	<u>9,881</u>	<u>44,952</u>	<u>36,747</u>
<u>288,110</u>	<u>172,208</u>	<u>79,112</u>	<u>460,191</u>	<u>1,071,484</u>
-	-	9,884	14,600	28,449
-	-	375,404	1,389,800	1,438,184
-	-	<u>385,288</u>	<u>1,404,400</u>	<u>1,466,633</u>
<u>\$ 203,110</u>	<u>\$ 172,208</u>	<u>\$ 434,580</u>	<u>\$ 1,783,796</u>	<u>\$ 2,495,122</u>

**DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT**  
**Parishes of Iberville, St. Martin and St. Mary, Louisiana**  
**Special Revenue Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Year Ended December 31, 2003**

	Title FUND	Workshop Collection Fund	Law Enforcement Fund
<b>Revenues</b>			
Commissions on Notarial Services	\$ -	\$ -	\$ -
Drug seizure Refunds	-	-	-
Collection fee	-	271,484	-
Protection fee	-	-	-
Grant - Louisiana Department of Social Services	273,968	-	-
Grant - Louisiana Commission on Law Enforcement	-	-	-
Grant - U.S. Department of Justice	-	-	-
State Funds - TRAC	-	-	-
State Funds - ITMS	-	-	-
State Funds - Act 19 Appropriation	-	-	-
Interparishment agreement	-	-	-
Interest income	807	13,678	-
Miscellaneous Income	-	-	-
Total revenues	<u>548,783</u>	<u>285,162</u>	<u>-</u>
<b>Expenditures:</b>			
General government - judicial			
Salaries and related benefits	128,289	68,764	-
Operating services	31,896	44,273	-
Materials and supplies	16,996	9,188	4
Traavel and other charges	4,290	146	-
Capital outlay	23,860	1,993	-
Professional fees	28,871	18,428	-
Total expenditures	<u>254,602</u>	<u>142,672</u>	<u>4</u>
Excess (deficiency) of revenues over expenditures	<u>294,181</u>	<u>142,490</u>	<u>-4</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>294,181</u>	<u>142,490</u>	<u>-4</u>
Fund balances, beginning	<u>303,126</u>	<u>441,461</u>	<u>4</u>
Fund balances, ending	<u>\$ 597,367</u>	<u>\$ 583,981</u>	<u>\$ -</u>

Family Service Division Fund	Original Cost Closing Fund	Provision Fund	Total	
			2000	2001
\$ -	\$ 1,766,158	\$ -	\$ 1,766,158	\$ 1,250,770
-	40,417	-	40,417	52,577
-	-	-	197,484	197,071
-	-	476,499	476,499	451,000
202,790	-	-	202,790	204,718
59,244	-	-	59,244	112,774
62,454	-	-	62,454	11,477
62,194	-	-	62,194	64,297
-	11,000	-	11,000	50,440
24,808	-	-	24,808	-
106,728	-	11,426	118,154	197,664
111	788	9,284	10,183	17,999
802	24,611	-	25,413	11,226
<u>455,734</u>	<u>1,807,191</u>	<u>207,671</u>	<u>1,663,528</u>	<u>1,727,707</u>
394,811	1,768,843	471,611	1,377,718	\$ 1,491,137
34,197	1,476	64,761	162,999	131,982
20,064	-	17,298	73,702	67,686
11,628	-	1,792	28,243	24,608
11,671	-	11,716	62,920	49,248
<u>204,633</u>	<u>81,222</u>	<u>20,126</u>	<u>271,632</u>	<u>243,124</u>
<u>514,411</u>	<u>1,871,134</u>	<u>491,429</u>	<u>4,064,798</u>	<u>1,761,732</u>
<u>(151,899)</u>	<u>(14,343)</u>	<u>(141,738)</u>	<u>(209,278)</u>	<u>(189,272)</u>
78,898	4,242	-	83,242	276,686
-	-	-	-	(276,686)
<u>78,898</u>	<u>4,242</u>	<u>-</u>	<u>83,242</u>	<u>78,990</u>
-	-	(181,738)	(97,639)	(281,341)
-	-	268,946	1,459,641	1,892,451
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (84,238)</u>	<u>\$ 1,311,602</u>	<u>\$ 1,459,611</u>

## AGENCY FUNDS

**Special Asset Forfeiture Fund** – This fund was established in compliance with Louisiana Revised Statute 48:2616, 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 activities 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, 1999, when a sum of forfeited money was placed into a special account to be monitored by the office of the district attorney. The monies are disbursed at the discretion of the district attorney and used for the payment of equipment or expenses for the Louisiana State Police, Region II and Troop I in connection with their investigation and apprehension of drug violators.

**Court Fine Installment Fund** – This fund was established by the district attorney and the district judge to serve as collection agency to account for the court fines and costs that are ordered to be paid over a probation period. Prior to November 2002, the fines and costs were not remitted to the local sheriff for distribution to the various agencies as authorized by law until the fines and costs had been collected in full. However, in November 2002, upon court order by the district judge, all fines and costs that could be reconciled were distributed. The District Attorney's office is no longer collecting installment fines. The remaining balance in this fund should be distributed in 2004 at which time the fund will be closed.

**DETRACT ATTORNEY OF THE SIXTENTH JUDICIAL DISTRICT**  
**Parishes of Iberville, St. Martin and St. Mary, Louisiana**  
**Selected Agency Funds**

Comparing Balance Sheet  
 December 31, 2002

With Comparative Totals for December 31, 2001

	Special issue	Levee and	Court File	Totals	
	Parishes	State Police	Institutions	2001	2002
	Fund	Region III Fund	Fund		
<b>ASSETS</b>					
Cash and interest bearing deposits	\$ 1,837,209	\$ 39,765	\$ 16,689	\$1,893,663	\$ 18,096
Investments	-	-	-	-	292,025
Due from other funds	-	-	48	48	1,966
Due from other governments	-	-	-	-	4,448
Receivables:					
From and for others:	-	70	-	70	348
<b>Total Assets</b>	<u>\$ 1,837,209</u>	<u>\$ 39,765</u>	<u>\$ 16,737</u>	<u>\$1,939,661</u>	<u>\$ 193,877</u>
<b>LIABILITIES</b>					
Amounts obligated pending judicial disposition	\$ 1,837,209	\$ 39,689	\$ -	\$1,876,898	\$ 508,464
Due to other governments	-	86	14,737	14,823	34,863
<b>Total Liabilities</b>	<u>\$ 1,837,209</u>	<u>\$ 39,765</u>	<u>\$ 14,737</u>	<u>\$1,891,661</u>	<u>\$ 543,327</u>

**DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT**  
**Parishes of Berne, St. Martin and St. Mary, Louisiana**  
**Defendant Agency Funds**

**Combining Statement of Changes in Assets and Liabilities**  
**Year Ended December 31, 2000**

	Special Asset	Levies	Court File	Totals	
	Fund	State/Local Fund	Fund	2001	2000
<b>Balance, beginning of year</b>	<u>\$ 271,454</u>	<u>\$ 37,428</u>	<u>\$ 46,794</u>	<u>\$ 355,776</u>	<u>\$ 405,598</u>
<b>ADDITORS</b>					
<b>Deposits -</b>					
<b>Fines and Forfeitures</b>	1,497,383	-	461	1,497,743	671,049
<b>Interest earned</b>	3,911	412	-	4,323	4,294
<b>Reimbursements</b>	-	3,000	-	3,000	-
<b>Total additons</b>	<u>1,501,294</u>	<u>3,412</u>	<u>461</u>	<u>1,505,167</u>	<u>675,343</u>
<b>Total</b>	<u>1,772,748</u>	<u>40,840</u>	<u>47,255</u>	<u>1,860,758</u>	<u>1,071,049</u>
<b>DEDUCTIONS</b>					
<b>Deposits applied to -</b>					
<b>Law Enforcement Agencies</b>	117,394	-	-	117,394	161,099
<b>District Attorney - 15th Judicial District</b>	29,111	-	-	29,111	29,078
<b>St. Martin Parish Criminal Court</b>	11,830	-	-	11,830	21,438
<b>Berne Parish Criminal Court</b>	11,351	-	-	11,351	11,663
<b>St. Mary Parish Criminal Court</b>	9,000	-	-	9,000	16,493
<b>Court costs</b>	3,500	-	-	3,500	3,646
<b>Equipment purchases</b>	-	-	-	-	4,628
<b>Refunds</b>	38,113	-	-	38,113	14,306
<b>Operating costs</b>	117	3,111	-	3,228	3,236
<b>Total deductions</b>	<u>221,417</u>	<u>3,111</u>	<u>-</u>	<u>224,528</u>	<u>1,048,014</u>
<b>Balance, end of year</b>	<u>\$ 1,551,331</u>	<u>\$ 37,729</u>	<u>\$ 47,255</u>	<u>\$ 1,636,315</u>	<u>\$ 12,035</u>

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER GRANT INFORMATION**

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

Honorable J. Phil Henry  
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, as of and for the year ended December 31, 2003 and have issued our report thereon dated May 8, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 to the general purpose financial statements being audited may

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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 consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, 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. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Denon Bridge, Louisiana  
May 6, 2004

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

Honorable J. Phil Hasey  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberville, 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, 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, 2003. 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, questioned costs and management's corrective action plan. 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 auditing standards generally accepted in the United States of America, 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, *Audit 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 its major federal programs for the year ended December 31, 2003.

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### **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 the 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 and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be used and should not be used by anyone other than those specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:113, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***

*Certified Public Accountants*

Brown Bridge, Louisiana  
May 6, 2004

**DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT**  
**Parish of Bertrand, St. Martin and St. Mary, Louisiana**

**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2003**

<u>Federal Grant/Pass-Through Grant/ Program Name</u>	<u>Pass-through Identifying Number</u>	<u>CFDA Number</u>	<u>Amount Recognized</u>	<u>Expenditures</u>
<b>United States Department of Health and Human Services</b>				
Passed through Louisiana Department of Social Services Office of Family Support- Child Support Enforcement Title IV-D*				
	DSS 08033	93.000	\$ 481,212	\$ 495,210
	DOA 200-40809			
	DSS 08075			
	DOA 200-080119			
Title IV-D-Data Reliability Project*	400807409	93.550	17,748	17,748
TSDF - Community Response Initiative*	0100967	93.558	153,876	186,714
TSDF - Trauma Assessment and Service Center*	00790188607	93.558	81,734	100,000
<b>Total United States Department of Health and Human Services</b>			<u>734,570</u>	<u>809,772</u>
<b>United States Department of Justice</b>				
Passed through Louisiana Commission on Law Enforcement				
Justice Institute/Institute from Violence	400-8-6421-600-64214	16.212	29,296	29,296
Violence Training	680-4-4001-6801-4-401	16.248	27,176	27,176
Revised Intervention	060-4-41-0601-4-404	16.875	21,120	21,111
Revised Identity from U.S. Department of Justice ORIP	-	16.842	61,270	61,618
<b>Total United States Department of Justice</b>			<u>118,862</u>	<u>139,201</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,028,852</u>	<u>\$ 1,119,841</u>

\* Contains major federal program

The accounting policies used in preparing this schedule are the same as those used in preparing the audited financial statements.  
See Note (c) on page 7.

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

Schedule of Findings, Questioned Costs and  
Management's Corrective Action Plan  
Year Ended December 31, 2003

Part I: Summary of Auditor's Results:

1. An unqualified opinion was issued on the financial statements.
2. A reportable condition in internal control was not disclosed by the audit of the financial statements.
3. Material noncompliance was not disclosed.
4. No reportable conditions in internal control over the major programs were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no audit findings required to be reported under Section 318(a) of Circular A-133.
7. The major programs were:  
U.S. Department of Health and Human Services  
Child Support Enforcement Title IV-D  
Title IV-D Data Reliability Project  
TANF- Community Response Initiative  
TANF- Training Assessment and Service Center
8. The dollar threshold used to distinguish between Type A and Type B programs was \$500,000.
9. The auditor did qualify as a low-risk auditor.

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

There are no findings at December 31, 2003.

(continued)

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

**Schedule of Findings, Questioned Costs and**  
**Management's Corrective Action Plan (Continued)**  
**Year Ended December 31, 2000**

**Part III: Findings and questioned costs for Federal awards which include audit findings as defined in Section 511(b) of Circular A-133:**

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

**Part IV: Management Letter Items:**

There are no management letter items at December 31, 2000.

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

Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2002

The audit findings at December 31, 2002 were as follows:

Section I: Internal Control and Compliance material to the Financial Statements

There were no findings mentioned under this section at December 31, 2002.

Section II: Internal Control and Compliance material to Federal Awards

There were no findings mentioned under this section at December 31, 2002.

Section III: Management Letter

There were no findings mentioned under this section at December 31, 2002.