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DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Annual Financial Report
For the Years Ended
December 31, 1999 and 1998

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 JUL 19 2000

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Financial Statements
For the Years Ended December 31, 1999 and 1998

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DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Financial Statements
 For the Years Ended December 31, 1999 and 1998

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DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Financial Statements
For the Years Ended December 31, 1999 and 1998

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RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

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RONALD W. GARRITY, C.P.A.

VERLA J. O'KEEFE, C.P.A.

MEMBER
AMERICAN INSTITUTE OF CPA'S
SOCIETY OF LOUISIANA CPA'S

INDEPENDENT AUDITOR'S REPORT

The Honorable Walter P. Reed
District Attorney of the Twenty-Second
Judicial District
State of Louisiana
Parishes of St. Tammany and Washington

We have audited the accompanying financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana as of December 31, 1999 and 1998, and for the years then ended, as listed in the table of contents. These financial statements are the responsibility of management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Our responsibility is to express an opinion on these financial statements based on my audit.

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

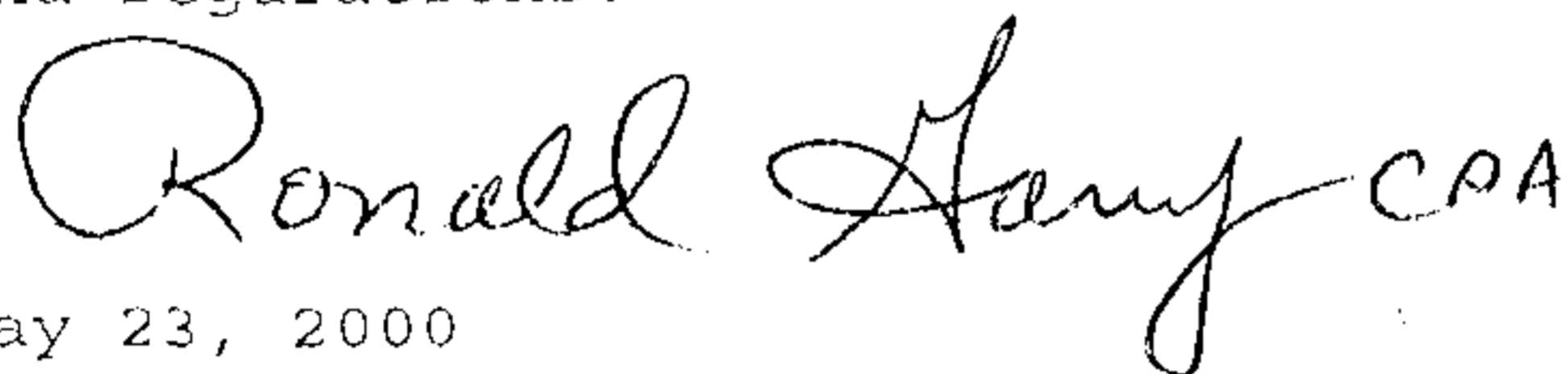
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 1999 and 1998, and the results of its operations for the years then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of December 31, 1999 and 1998, and the results of operations of such funds for the years then ended in conformity with generally accepted accounting principles.

RONALD W. GARRITY, APAC
CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Walter P. Reed
Page 2

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed as "Supplemental Information Schedules," in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. Also, the schedule of expenditures of federal awards is presented as required by the U.S. Office of Management and Budget Circular A-133. Such information has been subjected to the auditing procedures applied in the audit of the component unit, combining and individual fund and account group financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated May 23, 2000 on our consideration of The District Attorney of the Twenty Second Judicial District's internal control structure and a report dated May 23, 2000 on its compliance with laws and regulations.

Handwritten signature of Ronald Garrity CPA in cursive script.

May 23, 2000

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement A

Combined Balance Sheet - all Fund Types and Account Group
 December 31, 1999 and 1998

	1999				1998			
	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	ACCOUNT GROUP	TOTALS (MEMO ONLY	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	ACCOUNT GROUP	TOTALS (MEMO ONLY
	GENERAL FUND	SPECIAL REVENUE FUNDS	(DISTRICT ATTORNEY'S EXPENSE)	ATTORNEY'S EXPENSE)	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FIXED ASSETS	AGENCY FUNDS
ASSETS	\$ 1,175,460	\$ 174,942	\$ 257,986	\$ -	\$ 813,880	\$ 106,836	\$ -	\$ 1,310,252
Cash								
Receivables:								
Commissions on fines and forfeitures	47,169	-	-	47,169	39,016	-	-	39,016
Grant from Louisiana Dept. of Social Services	-	42,964	-	42,964	-	33,827	-	33,827
Due from other Govern. entity	-	-	-	-	-	-	-	-
Due from other	-	1,056	-	1,056	-	1,056	-	1,056
Property and equipment	-	-	-	872,775	-	-	832,216	832,216
TOTAL ASSETS	\$ 1,222,629	\$ 218,962	\$ 257,986	\$ 2,572,352	\$ 852,896	\$ 141,719	\$ 832,216	\$ 389,536

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement A - continued

Combined Balance Sheet - all Fund Types and Account Group
 December 31, 1999 and 1998

	1999				1998				
	GOVERNMENTAL FUND TYPES GENERAL FUND	FIDUCIARY FUND TYPE	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMO ONLY	GOVERNMENTAL FUND TYPES GENERAL FUND (DISTRICT ATTORNEY'S EXPENSE)	SPECIAL REVENUE FUNDS	FIDUCIARY FUND TYPE	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMO ONLY
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable and accrued liabilities	\$ -	\$ 172	\$ -	\$ 172	\$ 5,003	\$ 19,515	\$ -	\$ -	\$ 24,518
Trust funds payable	-	-	-	257,986	-	-	389,536	-	389,536
Due to State of Louisiana	-	5,097	-	5,097	-	5,097	-	-	5,097
Total Liabilities	-	5,269	257,986	263,255	5,003	24,612	389,536	-	419,151
Fund Equity:									
Investments in general fixed assets	-	-	-	872,775	-	-	-	832,216	832,216
Fund balances:									
Undesignated-unrestricted	1,222,629	213,693	-	1,436,322	847,894	117,107	-	-	965,001
Total Fund Equity	1,222,629	213,693	-	2,309,097	847,894	117,107	-	832,216	1,797,217
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,222,629	\$ 218,962	\$ 257,986	\$ 2,572,352	\$ 852,897	\$ 141,719	\$ 389,536	\$ 832,216	\$ 2,216,368

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement B - continued

Combined Statement of Revenue, Expenditures
 and Changes in Fund Balances-all Governmental Fund Types
 For the Years Ended December 31, 1999 and 1998

	1999				1998			
	GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTALS (MEMO ONLY	(DISTRICT ATTORNEY'S EXPENSE)	GENERAL FUND	(DISTRICT ATTORNEY'S EXPENSE)	SPECIAL REVENUE FUNDS	TOTALS (MEMO ONLY
EXPENDITURES								
General Government - Judicial:								
Salaries and related benefits	\$ -	\$ 1,059,710	\$ 1,059,710	\$ -	\$ -	\$ 10,405	\$ 1,024,454	\$ 1,024,454
Travel	8,941	-	8,941	-	-	-	-	10,405
Materials and supplies:								
Office	225,987	47,896	273,883	240,029	71,868	-	-	311,897
Automobile	-	(2,190)	(2,190)	45,328	(2,161)	-	-	43,167
Capital expenditures	26,615	13,944	40,559	53,605	-	-	-	53,605
Other expenditures	125,420	18,529	143,949	117,645	14,731	-	-	132,376
Total Expenditures	386,963	1,137,889	1,524,852	467,012	1,108,892	-	-	1,575,904
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 622,347	\$ (151,026)	\$ 471,321	\$ 376,421	\$ (263,148)	-	-	\$ 113,273

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement B - continued

Combined Statement of Revenue, Expenditures
 and Changes in Fund Balances-all Governmental Fund Types
 For the Years Ended December 31, 1999 and 1998

	1999		1998	
	1999	1998	1998	1998
	1999	1998	1998	1998
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	\$ -	\$ 247,612	\$ 247,612	\$ 303,145
Operating Transfer Out	(247,612)	-	(247,612)	(303,145)
Total Other Financing Sources (Uses)	(247,612)	247,612	-	303,145
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE	374,735	96,586	471,321	113,273
FUND BALANCES AT BEGINNING OF YEAR	847,894	117,107	965,001	851,728
FUND BALANCES AT END OF YEAR	<u>\$ 1,222,629</u>	<u>\$ 213,693</u>	<u>\$ 1,436,322</u>	<u>\$ 965,001</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement C

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1999

	General Fund			Special Revenue Funds			Total (Merro Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE									
Commissions on fines and forfeitures	\$ 475,000	\$ 655,427	\$ 180,427	\$ -	\$ -	\$ -	\$ 475,000	\$ 655,427	\$ 180,427
Use of money and property-interest earning	28,000	36,450	8,450	1,000	3,551	2,551	29,000	40,001	11,001
Grant from Louisiana Department of Social Services:	-	-	-	-	-	-	-	-	-
Reimbursement of administrative costs	-	-	-	422,000	481,050	59,050	422,000	481,050	59,050
Incentive payments	-	-	-	-	-	-	-	-	-
Grant - Violent Crime Prosecution	-	-	-	63,000	62,918	(82)	63,000	62,918	(82)
Grant - Victim Assistance Program	-	-	-	17,000	17,098	98	17,000	17,098	98
Grant - Juvenile Comm. Svc. Program	-	-	-	14,500	17,543	3,043	14,500	17,543	3,043
Grants - From State of Louisiana	-	951	951	52,500	49,893	(2,607)	52,500	50,844	(1,656)
Fees - Fees account	-	-	-	167,000	200,624	33,624	167,000	200,624	33,624
Fees from various entities	230,000	220,199	(9,801)	-	-	-	230,000	220,199	(9,801)
Diversionary program	-	-	-	80,000	153,082	73,082	80,000	153,082	73,082
Other revenue	2,000	22	(1,978)	3,000	1,104	(1,896)	5,000	1,126	(3,874)
Asset forfeiture revenue	35,000	33,214	(1,786)	-	-	-	35,000	33,214	(1,786)
Bond forfeiture	60,000	63,047	3,047	-	-	-	60,000	63,047	3,047
Total Revenue	\$830,000	\$1,009,310	\$179,310	\$820,000	\$986,863	\$166,863	\$1,650,000	\$1,996,173	\$346,173

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement C - continued

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1999

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
General Government - Judicial:									
Salaries and related benefits	\$ -	\$ -	\$ -	\$ 1,070,000	\$ 1,059,710	\$ (10,290)	\$ 1,070,000	\$ 1,059,710	\$ (10,290)
Travel	12,000	8,941	(3,059)	-	-	-	12,000	8,941	(3,059)
Materials and supplies:									
Office	204,000	225,987	21,987	45,000	47,896	2,896	249,000	273,883	24,883
Automobile	48,000	-	(48,000)	-	(2,190)	(2,190)	48,000	(2,190)	(50,190)
Capital expenditures	50,000	26,615	(23,385)	-	13,944	13,944	50,000	40,559	(9,441)
Other expenditures	123,000	125,420	2,420	10,000	18,529	8,529	133,000	143,949	10,949
Total Expenditures	437,000	386,963	(50,037)	1,125,000	1,137,889	12,889	1,562,000	1,524,852	(37,148)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 393,000	\$ 622,347	\$ 229,347	\$ (305,000)	\$ (151,026)	\$ 153,974	\$ 88,000	\$ 471,321	\$ 383,321

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement C - continued

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1999

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)									
Operating Transfer In	\$ -	\$ -	\$ -	\$ 350,000	\$ 247,612	\$(102,388)	\$ 350,000	\$ 247,612	\$(102,388)
Operating Transfer Out	(350,000)	(247,612)	102,388	-	-	-	(350,000)	(247,612)	102,388
Total Other Financing Sources (Uses)	(350,000)	(247,612)	102,388	350,000	247,612	(102,388)	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 43,000	374,735	\$ 331,735	\$ 45,000	96,586	\$ 51,586	\$ 88,000	471,321	\$ 383,321
FUND BALANCES AT BEGINNING OF YEAR		847,894			117,107			965,001	
FUND BALANCES AT END OF YEAR		<u>\$1,222,629</u>			<u>\$ 213,693</u>			<u>\$ 1,436,322</u>	

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement D

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE									
Commissions on fines and forfeitures	\$ 390,000	\$ 516,413	\$ 126,413	\$ -	\$ -	\$ -	\$ 390,000	\$ 516,413	\$ 126,413
Use of money and property-interest earnings	42,000	28,150	(13,850)	1,000	1,200	200	43,000	29,350	(13,650)
Grant from Louisiana Department of Social Services:	-	-	-	-	-	-	-	-	-
Reimbursement of administrative costs	-	-	-	165,000	354,465	189,465	165,000	354,465	189,465
Incentive payments	-	-	-	100,000	73,959	(26,041)	100,000	73,959	(26,041)
Grant - Violent Crime Prosecution	-	-	-	55,000	52,910	(2,090)	55,000	52,910	(2,090)
Grant - Victim Assistance Program	-	-	-	50,000	24,000	(26,000)	50,000	24,000	(26,000)
Grant - Juvenile Comm. Svc. Program	-	-	-	15,000	13,784	(1,216)	15,000	13,784	(1,216)
Grants - From State of Louisiana	-	-	-	50,000	50,000	-	50,000	50,000	-
Fees - Fees account	-	-	-	150,000	179,595	29,595	150,000	179,595	29,595
Fees from various entities	215,000	204,550	(10,450)	-	-	-	215,000	204,550	(10,450)
Diversionary program	-	-	-	30,000	94,355	64,355	30,000	94,355	64,355
Other revenue	-	72	72	6,000	1,476	(4,524)	6,000	1,548	(4,452)
Asset forfeiture revenue	15,000	31,245	16,245	-	-	-	15,000	31,245	16,245
Bond forfeiture	52,000	63,003	11,003	-	-	-	52,000	63,003	11,003
Total Revenue	\$ 714,000	\$ 843,433	\$ 129,433	\$ 622,000	\$ 845,744	\$ 223,744	\$ 1,336,000	\$ 1,689,177	\$ 353,177

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement D - continued

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
General Government - Judicial:									
Salaries and related benefits	\$ -	\$ -	\$ -	\$ 725,000	\$ 1,024,454	\$ 299,454	\$ 725,000	\$ 1,024,454	\$ 299,454
Travel	8,000	10,405	2,405	-	-	-	8,000	10,405	2,405
Materials and supplies:									
Office	125,000	240,029	115,029	60,000	71,868	11,868	185,000	311,897	126,897
Automobile	36,000	45,328	9,328	10,000	(2,161)	(12,161)	46,000	43,167	(2,833)
Capital expenditures	125,000	53,605	(71,395)	75,000	-	(75,000)	200,000	53,605	(146,395)
Other expenditures	90,000	117,645	27,645	15,000	14,731	(269)	105,000	132,376	27,376
Total Expenditures	384,000	467,012	83,012	885,000	1,108,892	223,892	1,269,000	1,575,904	306,904

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 330,000	\$ 376,421	\$ 46,421	\$ (263,000)	\$ (263,148)	\$ (148)	\$ 67,000	\$ 113,273	\$ 46,273
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The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Statement D - continued

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)									
Operating Transfer In	\$ -	\$ -	\$ -	\$ 263,000	\$ 303,145	\$ 40,145	\$ 263,000	\$ 303,145	\$ 40,145
Operating Transfer Out	(263,000)	(303,145)	(40,145)	-	-	-	(263,000)	(303,145)	(40,145)
Total Other Financing Sources (Uses)	(263,000)	(303,145)	(40,145)	263,000	303,145	40,145	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 67,000	73,276	\$ 6,276	\$ -	39,997	\$ 39,997	\$ 67,000	113,273	\$ 46,273
FUND BALANCES AT BEGINNING OF YEAR		774,618			77,110			851,728	
FUND BALANCES AT END OF YEAR		\$ 847,894			\$ 117,107			\$ 965,001	

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

SPECIAL REVENUE FUNDS
December 31, 1999 and 1998

TITLE IV-D FUND AND SPECIAL FEES FUND

Through June 30, 1999, the Title IV-D Fund consisted of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of the 1975 Legislature 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 family and children, to locate absent parents, to establish paternity, and to obtain family and child support. The program was funded 34% at the local level, and 66% federally. As of July 1, 1999 a new contract was signed wherein the costs eligible for reimbursement are federally funded at 100%, and incentive payments are no longer paid.

Special Fees Fund consists of grants from the Louisiana Department of Social Services and the United States Department of Health and Human Services.

FEES FUND

The Fees Fund (Worthless Check Collection Fee Fund) is established in accordance with Louisiana Revised Statute 16:15, which provides for a specific 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 the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

In addition, the Fees Fund is being used to collect fees for the administration of the Juvenile Intervention program, as well as, the fees earned by the IV-D department for administration of that program.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement E

Combining Balance Sheet
 December 31, 1999

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 90,959	\$ 83,983	\$174,942
Receivables:			
Grant from Louisiana Department of Social Services	42,964	-	42,964
Due from other	-	1,056	1,056
	-----	-----	-----
TOTAL ASSETS	\$133,923	\$ 85,039	\$218,962
	=====	=====	=====
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 172	\$ -	\$ 172
Due to State of Louisiana	-	5,097	5,097
	-----	-----	-----
Total Liabilities	172	5,097	5,269
 Fund Equity:			
Fund balances - Unreserved - undesignated	133,751	79,942	213,693
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$133,923	\$ 85,039	\$218,962
	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement F

Combining Balance Sheet
 December 31, 1998

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 71,410	\$ 35,426	\$106,836
Receivables:			
Grant from Louisiana Department of Social Services	33,827	-	33,827
Due from other	-	1,056	1,056
	-----	-----	-----
TOTAL ASSETS	\$105,237	\$ 36,482	\$141,719
	=====	=====	=====
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 19,515	\$ -	\$ 19,515
Due to State of Louisiana	-	5,097	5,097
	-----	-----	-----
Total Liabilities	19,515	5,097	24,612
 Fund Equity:			
Fund balances - Unreserved - undesignated	85,722	31,385	117,107
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$105,237	\$ 36,482	\$141,719
	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement G

Combining Statement of Revenue, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1999

	TITLE IV-D AND SPECIAL FEES <u>FUND</u>	IWC AND FEES <u>FUND</u>	<u>TOTAL</u>
<u>REVENUE</u>			
Use of money and property - interest earnings	\$ 1,238	\$ 2,313	\$ 3,551
Grant from Louisiana Department of Social Services:			
Reimbursement of admin. costs	481,050	-	481,050
Incentive payments	-	-	-
Grant -Drug Court	25,499	-	25,499
Grant -Violent Crime Prosecution	62,918	-	62,918
Grant -Victim Assistance Program	17,098	-	17,098
Grant -Juv.Comm.Svc.Program	17,543	-	17,543
Grant -From State of Louisiana	49,893	-	49,893
Fees -Fees account	9,640	190,984	200,624
Diversionsary program	-	153,082	153,082
Other Revenue	1,104	-	1,104
	-----	-----	-----
Total revenue	665,983	346,379	1,012,362
 <u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits	1,077,116	8,093	1,085,209
Materials and supplies:			
Office	16,097	31,799	47,896
Automobile	(4,354)	2,164	(2,190)
Other expenditures	2,200	11,744	13,944
Capital expenditures	9,506	9,023	18,529
	-----	-----	-----
Total expenditures	1,100,565	62,823	1,163,388
 <u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>			
	\$ (434,582)	\$ 283,556	\$ (151,026)
	-----	-----	-----

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement G
 (Continued)

Combining Statement of Revenue, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1999

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
Other Financing Sources (Uses)			
Operating Transfer In	\$247,612	\$ -	\$247,612
Operating Transfer Out	-	-	-
Intrafund Transfer In	235,000	-	235,000
Intrafund Transfer Out	-	(235,000)	(235,000)
	-----	-----	-----
Total Other Financing Sources (Uses)	482,612	(235,000)	247,612
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	48,030	48,556	96,586
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	85,722	31,385	117,107
	-----	-----	-----
<u>FUND BALANCES AT END OF YEAR</u>	\$133,752	\$ 79,941	\$213,693
	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement H

Combining Statement of Revenue, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1998

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
<u>REVENUE</u>			
Use of money and property interest earnings	\$ -	\$ 1,200	\$ 1,200
Grants from Louisiana Department of Social Services:			
Reimbursement of admin. costs	354,465	-	354,465
Incentive payments	73,959	-	73,959
Grant - Violent Crime Prosecution	52,910	-	52,910
Grant - Victim Assistance Program	24,000	-	24,000
Grant - Juv.Comm.Svc. Program	13,784	-	13,784
Grant - From State of Louisiana	50,000	-	50,000
Fees - Fees account	11,660	167,935	179,595
Diversionary program	-	94,355	94,355
Other revenue	1,476	-	1,476
	-----	-----	-----
Total revenue	582,254	263,490	845,744
 <u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits	1,024,454	-	1,024,454
Materials and supplies:			
Office	11,755	60,113	71,868
Automobile	(3,650)	1,489	(2,161)
Other expenditures	14,731	-	14,731
Capital expenditures	-	-	-
	-----	-----	-----
Total expenditures	1,047,290	61,602	1,108,892
	-----	-----	-----
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	\$ (465,036)	\$201,888	\$ (263,148)
	-----	-----	-----

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement H
 (Continued)

Combining Statement of Revenue, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1998

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
Other Financing Sources (Uses)			
Operating Transfer In	\$303,145	\$ -	\$303,145
Operating Transfer Out	-	-	-
Intrafund Transfer In	210,000	25,000	235,000
Intrafund Transfer Out	-	(235,000)	(235,000)
	-----	-----	-----
Total Other Financing Sources (Uses)	513,145	(210,000)	303,145
	-----	-----	-----
 EXCESS (DEFICIENCY) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	 48,109	 (8,112)	 39,997
 <u>FUND BALANCES AT BEGINNING OF YEAR</u>	 37,613	 39,497	 77,110
	-----	-----	-----
<u>FUND BALANCES AT END OF YEAR</u>	\$ 85,722	\$ 31,385	\$117,107
	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

FIDUCIARY FUND TYPE
AGENCY FUNDS
December 31, 1999 and 1998

RESTITUTION FUND

The Restitution Fund was established in accordance with Louisiana Revised Statute 14:71 and is used to account for collections of restitution from defendants who issued worthless checks. Deductions from this fund are made to individuals or companies who cashed the checks and to the Fees Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statute 15:1356 and is used to account for assets seized in the course of certain criminal investigations. These funds are held in trust by the District Attorney and are dispensed under the direction of the district courts.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 15:1356 and is used to account for assets seized in the course of certain criminal investigations. Upon release of the funds from the Asset Forfeiture Trust account, these funds are dispensed under the direction of the district courts.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 FIDUCIARY FUND TRUST
 AGENCY FUNDS

Statement I

Statement of Changes in Assets and Liabilities
 For the Years Ended December 31, 1999 and 1998

	RESTITUTION FUND	ASSET FORFEITURE TRUST FUND	ASSET FORFEITURE FUND	TOTAL
<u>ASSETS</u>				
Cash Balance 1/01/98	\$ 8,377	\$ 312,306	\$ 22,993	\$ 343,676
Additions - 1998	10,637	241,800	195,680	448,117
Payments - 1998	(10,595)	(193,038)	(198,624)	(402,257)
	-----	-----	-----	-----
Cash Balance 12/31/98	\$ 8,419	\$ 361,068	\$ 20,049	\$ 389,536
Additions - 1999	33,025	106,805	307,505	447,456
Payments - 1999	(32,873)	(307,485)	(238,507)	(578,986)
	-----	-----	-----	-----
Cash Balance 12/31/99	\$ 8,571	\$ 160,388	\$ 89,047	\$ 258,006
	=====	=====	=====	=====
<u>LIABILITIES</u>				
Trust Funds Payable-				
Balance 01/01/98	\$ 8,377	\$ 312,306	\$ 22,993	\$ 343,676
Additions - 1998	10,637	241,800	195,680	448,117
Payments - 1998	(10,595)	(193,038)	(198,624)	(402,257)
	-----	-----	-----	-----
Trust Funds Payable Balance 12/31/98	\$ 8,419	\$ 361,068	\$ 20,049	\$ 389,536
Additions - 1999	33,025	106,805	307,505	447,456
Payments - 1999	(32,873)	(307,485)	(238,507)	(578,986)
	-----	-----	-----	-----
Trust Funds Payable Balance 12/31/99	\$ 8,571	\$ 160,388	\$ 89,047	\$ 258,006
	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements

For the Years Ended December 31, 1999 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 and is the representative of the state before 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 Twenty-Second Judicial District encompasses the parishes of St. Tammany and Washington, Louisiana.

A. REPORTING ENTITY

For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No.14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

The District Attorney includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the District Attorney as an independently elected official. As an independently elected official, the district attorney is solely responsible for the operations of his office, including fiscal and management responsibilities. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the parish police juries, as required by Louisiana law, the District Attorney is financially independent. The accompanying financial statements present financial information only on the operations of the District Attorney of the Twenty-Second Judicial District.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued

For the Years Ended December 31, 1999 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. 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. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenue is accounted for in these individual funds based upon the purpose for which it is to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

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 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

SPECIAL REVENUE FUNDS - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

FIDUCIARY FUND:

AGENCY FUNDS - The Agency funds are used to account for assets held by the District Attorney as an agent for individuals and private organizations. The Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements- continued

For the Years Ended December 31, 1999 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -Continued

C. PROPERTY AND EQUIPMENT

Property and equipment used in the governmental fund type operations of the District Attorney's office are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All property and equipment is valued at cost or estimated historical cost if historical cost is not available.

The accompanying financial statements do not include property and equipment purchased by the Police Juries of St. Tammany and Washington Parishes for the District Attorney. This property and equipment is included in the general fixed assets account group of the police juries.

The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued
For the Years Ended December 31, 1999 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District Attorney's records are maintained using a current financial resources measurement focus. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices in recording revenue and expenditures:

Revenue

Commissions on fines and bond forfeitures are recorded in the year in which they are earned by the District Attorney.

Grants from Louisiana Law Enforcement Commission and State Supplements are recorded in the year in which they are collected by the District Attorney.

Interest income on investments is recorded when the investments have matured and the income is available.

Legal services performed under contract for various Parish entities are accrued in the month for which the services have been performed.

Substantially all other revenue is recorded when received.

Expenditures

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

Expenditures relating to grants from Louisiana Law Enforcement Commission and State supplements are recorded when paid.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements- Continued

For the Years Ended December 31, 1999 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -
Continued

E. COMPENSATED ABSENCES

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

Clerical employees are paid principally by the parish governing authorities of Washington and St. Tammany Parishes. Annual and sick leave for clerical employees is in accordance with leave policies of the respective parishes.

At December 31, 1999, and 1998, the District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1. The Administrative Assistant prepares a proposed budget and submits to the District Attorney no later than fifteen days prior to the beginning of each fiscal year.

2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.

3. The budget is approved by the District Attorney.

4. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving the increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued

For the Years Ended December 31, 1999 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES - Continued

F. BUDGETS AND BUDGETARY ACCOUNTING - Continued

5. All budgetary appropriations lapse at the end of each fiscal year.
6. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the District Attorney.

G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

The total columns on the statements are for overview and are captioned Memo 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.

NOTE 2 - CASH AND CASH EQUIVALENTS

Under state law, the District Attorney may deposit funds with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The District Attorney may invest these funds in interest bearing accounts as permitted by law.

As of December 31, 1999 and 1998, the book balance of the District Attorney's deposits was \$1,608,388 and \$1,310,252 and the bank balance was \$1,640,266 and \$1,319,608 respectively. Of the bank balance, \$213,230 and \$212,486 was covered by federal depository insurance and \$1,427,036 and \$1,107,122 respectively was covered by collateral held at the pledging fiscal agent bank in the District Attorney's name. The District Attorney has a three-party custodian agreement between the District Attorney, the Hibernia National Bank of New Orleans, and the State Street Bank & Trust Co.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued

For the Years Ended December 31, 1999 and 1998

NOTE 2 - CASH AND CASH EQUIVALENTS - Continued

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

The District Attorney's deposits are categorized to give an indication of the level of risk assumed by the District Attorney at year end. Category 1 includes deposits that are insured or registered or for which the securities are held by the District Attorney or its agent in the District Attorney's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the financial institution's trust department or agent in the District Attorney's name. Category 3 includes uninsured and unregistered deposits for which the securities are held by the financial institution, or by its trust department or agent, but not in the District Attorney's name.

1999 Bank Deposits Covered By	Category			Bank Balance	Pledged Market Value
	1	2	3		
U.S. Treasury Bills & Notes	\$1,427,036	\$ -	\$ -	\$1,427,036	\$1,860,198
FDIC Insurance	213,230	-	-	213,230	213,230
Total Deposits	\$1,640,266	\$ -	\$ -	\$1,640,266	\$2,073,428
=====					
1998					
U.S. Treasury Bills & Notes	\$1,107,122	\$ -	\$ -	\$1,107,122	\$1,427,319
FDIC Insurance	212,486	-	-	212,486	212,486
Total Deposits	\$1,319,608	\$ -	\$ -	\$1,319,608	\$1,639,805
=====					

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued
 For the Years Ended December 31, 1999 and 1998

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	1999	1998
Balance, January 1	\$832,216	\$792,489
Additions:		
Equipment purchases	15,095	1,158
Vehicle purchases	15,600	52,447
Building renovations	9,864	-
Deductions:		
Transfers to other governmental units	-	
Vehicle dispositions	-	(13,878)
	-----	-----
Balance, December 31	\$872,775	\$832,216
	=====	=====

NOTE 4 - PENSION PLANS

Clerical and administrative personnel of the District Attorney's office are members of the Parochial Employees' Retirement System of Louisiana, (System) a cost-sharing multiple - employer, public employee retirement system, controlled and administered by a separate board of trustees.

The District Attorney's office joined the system on October 1, 1989, and the payroll for employees covered by the System for the period ended December 31, 1999 and 1998 was \$322,934 and \$306,697 respectively. The District Attorney's total payroll was \$819,653 and \$773,004 respectively.

Any person who is a permanent employee and works at least 28 hours a week and whose compensation is paid wholly or partly by a covered employer is covered by the System. The System consist of two funds, Plan A and Plan B. The plan fund benefits are as follows:

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS- Continued

(A) Plan A Fund Benefits:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service. However, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of a member's final salary or the final compensation.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 per cent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 to 60 per cent of the member's final compensation.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

(B) Plan B Fund Benefits:

Any member is eligible for normal retirement if he has at least 30 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 62. The monthly amount of the retirement allowance is equal to two percent of the member's final average compensation in excess of \$1,200 multiplied by his years of creditable service. However, a member may retire with ten years of service at age sixty and receive a benefit reduced by three percent for each year that the member is below the age of sixty-two at the time of retirement.

A member is eligible to retire and receive disability benefits if he has at least 10 years of creditable service, is not eligible for normal retirement and suffers disability. The disability must be certified by the State Medical Disability Board. The disability rate is 2 per cent of the member's final compensation, multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Plan provides benefits for surviving spouses and minor children under certain provisions in the statutes.

(C) Employer and Member Contributions:

Contributions to the pension plans are established by Statute at certain percentage rates for Plans A and B for the years 1999 and 1998. Member contributions are deducted from the member's salary, and remitted by the participating employers.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

Contribution requirements for the years 1999 and 1998 are as follows.

	PLAN A		
	MEMBER	EMPLOYER	TOTAL
<u>1999</u>			
Contribution Rate	9.5%	7.75%	
Contribution Requirement	\$30,679	\$25,027	\$55,706

<u>1998</u>			
Contribution Rate	9.5%	7.25%	
Contribution Requirement	\$29,136	\$23,769	\$52,905

	PLAN B		
	MEMBER	EMPLOYER	TOTAL
<u>1999</u>			
Contribution Rate	2.0%	1.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-
<u>1998</u>			
Contribution Rate	2.0%	2.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-

No employees are covered under Plan B. Therefore, no contributions are required.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits,

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers.

The pension benefit obligation at December 31, 1998, for the System as a whole, determined through an actuarial valuation performed and audited as of that date, consists of the following:

	<u>1998</u>
Pension benefit obligation	\$959,044,243
Actuarial value of assets	<u>960,159,912</u>
Actuarial value of assets in excess of benefit obligation	\$ 1,115,669 =====

The District Attorney's contribution represented .0010% and .0012% for 1999 and 1998 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on the 1998 Parochial Retirement System audit report.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's December 31, 1998 actuarial valuation report. The District Attorney does not guarantee the benefits granted by the System.

The District Attorney and Assistant District Attorney personnel are members of the District Attorney's Retirement System, a cost-sharing multiple employer, public employee retirement system, controlled and administered by a separate Board of Trustees, a Secretary-Manager, and an actuary. This retirement system has been in place since August 1, 1956.

The District Attorney's payroll for employees covered by the System for the period ended December 31, 1999 and 1998 was \$423,150 and \$445,691 respectively. The District Attorney's total payroll was \$819,653 and \$773,004 respectively.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued
For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

Membership is mandatory unless the person does not earn, from all sources, at least the minimum salary specified by the Board of Trustees. Membership begins on the date an employee becomes a contributing member of the retirement system. The plan fund benefits are as follows:

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, at least 24 years of creditable service and is at least 55, or at least 10 years of creditable service and is at least age 60. Early retirement, with reduced benefit, is available with at least 18 years of service and age 55.

The basic formula for normal retirement is 3.5% multiplied by years of creditable service, multiplied by average salary based on the three (3) highest consecutive years not to exceed 100% of salary.

The calculation of average salary restricts increases in non-state compensation to 110% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation.

The formula for early retirement benefits is a modification of the normal retirement formula. Members who retire under the early retirement provisions receive a benefit which is reduced 3% for each year in advance of normal retirement age.

Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

Should a member become disabled and not able to work after having acquired ten years of service in the systems, the member may be eligible for disability retirement benefits of three and one-half (3 1/2) percent times the years of actual service times the best three year average salary with a minimum of 15 years, or actual service plus number of years to age 60, whichever is less.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

Any member who has at least ten years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after a medical examination, shall certify that the member is mentally or physically incapacitated for the further performance of duty; that such incapacity is likely to be permanent; and that the member should be retired. Upon application for disability retirement the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability

Upon the death of any active contributing member with less than five years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary if any, or to the member's estate.

Upon the death of any active, contributing member with five or more years of creditable service, or any member with twenty-three years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits varies according to each member's family situation.

This retirement system is funded by employee contributions and percentage of taxes and revenue sharing funds, and if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources - salary paid by the State of Louisiana; that paid by the Parish; or any other governing body of a parish or political subdivision of the state of Louisiana, etc. At the present time this percentage is seven percent (7%) of salary. An employer contribution must be made by any agency employing members of the District Attorney's Retirement System. The Public Retirement Systems Actuarial Committee, for the fiscal year of July 1, 1997, through June 30, 1998, set the employer contribution rate at 0.0% of payroll for all active members of the District Attorney's Retirement System. For the fiscal year July 1, 1999 through June 30, 2000, the employer contribution will be set at 0.0% of payroll for all active members.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The Systems does not make separate measurements of assets and pension benefit obligation for individual employers.

Contribution requirements for the year are as follows:

		<u>1999</u>		
		<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
1-1-99	6-30-99			
Contribution Rate		7%	0.0%	
Contribution Requirement		\$14,788	\$ -	\$ 14,788
7-1-99	12-31-99			
Contribution Rate		7%	0.0%	
Contribution Requirement		\$14,837	-	14,837
		-----	-----	-----
		\$29,625	\$ -	\$ 29,625
		=====	=====	=====
		 <u>1998</u>		
		<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
1-1-98	6-30-98			
Contribution Rate		7%	1.25 %	
Contribution Requirement		\$15,325	\$ 2,737	\$ 18,062
7-1-98	12-31-98			
Contribution Rate		7%	0.0%	
Contribution Requirement		15,873	-	15,873
		-----	-----	-----
		\$31,198	\$ 2,737	\$ 33,935
		=====	=====	=====

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1999 and 1998

NOTE 4 - PENSION PLANS - Continued

The pension benefit obligation for the System as a whole, determined through an actuarial valuation performed and audited, is as follows:

	June 30, 1999	June 30, 1998
Pension benefit obligation	\$ 99,364,769	\$ 87,381,174
Actuarial asset value	128,873,958	112,541,138
	-----	-----
Assets in excess of pension benefit obligation	\$ 29,509,189	\$ 25,159,964
	=====	=====

The District Attorney's contribution represented 0.0000% and 0.0075% for 1999 and 1998 respectively of total contributions required for all participating entities. The District Attorney's information is based on a calendar year, while the District Attorney Retirement System is on a fiscal year.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's June 30, 1999 and 1998 actuarial valuation reports. The District Attorney of the 22nd Judicial District does not guarantee the benefits granted by the System.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued
 For the Years Ended December 31, 1999 and 1998

NOTE 4 - LEASES

The District Attorney's office has operating leases as of December 31, 1999, and 1998 respectively. The lease expenditures are as follows:

	1999	1998
Vehicles	\$ -	\$ -
Computer equipment	2,074	2,074
Building	29,657	31,535

Future minimum rental commitments under operating leases are as follows:

	Buildings	Equipment	Total
Fiscal Year:			
2000	\$ 43,350	\$ 2,074	\$ 45,424
2001	43,350	-	43,350
2002	43,350	-	43,350
Total	\$130,050 =====	\$ 2,074 =====	\$132,124 =====

NOTE 5 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED
 IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the District Attorney paid out of the funds of the criminal court, the parish governing authorities, or directly by the state.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued
For the Years Ended December 31, 1999 and 1998

NOTE 6 - LITIGATION AND CLAIMS

In 1986, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1986 operating expenses totaling \$96,855. In March 1987, the District Court ruled in favor of the District Attorney with an award of \$96,855. The Supreme Court has upheld the District Court's decision. As of December 31, 1989, the District Attorney's office has an unexecuted judgment against the Washington Parish Police Jury in the amount of \$ 96,855. The District Attorney's office has made no attempt to collect this money from the Washington Parish Police Jury. Therefore, as of December 31, 1989, the \$ 96,855 has not been recorded in the financial statements.

NOTE 7 - FEDERAL GRANTS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.783. The program is administered by the Louisiana Department of Social Services. As of July 1, 1998, reimbursement is at 100% of allowable costs.

For the year ended December 31, 1999 and 1998 the District Attorney received approximately \$481,050 and \$354,465 respectively from the Louisiana Department of Social Services.

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued
For the Years Ended December 31, 1999 and 1998

NOTE 7 - FEDERAL GRANTS - Continued

The District Attorney is a subgrantee for several programs which are administered by the Louisiana Commission on Law Enforcement. These grants are the Violent Crime Prosecution Program, Victim Assistance Program, and Juvenile Community Service Program. The District Attorney receives reimbursement for expenditures approved in the subgrant applications.

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TELEPHONE (504) 892-9237

RONALD W. GARRITY, C.P.A.

VERLA J. O'KEEFE, C.P.A.

MEMBER
AMERICAN INSTITUTE OF CPA'S
SOCIETY OF LOUISIANA CPA'S

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

The Honorable Walter P. Reed
District Attorney of the Twenty-Second
Judicial District
State of Louisiana
Parishes of St. Tammany and Washington

Compliance

We have audited the compliance of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana 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, 1999. The District Attorney of the Twenty-Second Judicial District of the State of Louisiana'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 District Attorney of the Twenty-Second Judicial District of the State of Louisiana's management. Our responsibility is to express an opinion on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana'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 State 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 District Attorney of the Twenty-Second Judicial District's of the State of Louisiana'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 Twenty-Second Judicial District of the State of Louisiana's compliance with those requirements.

The Honorable Walter P. Reed
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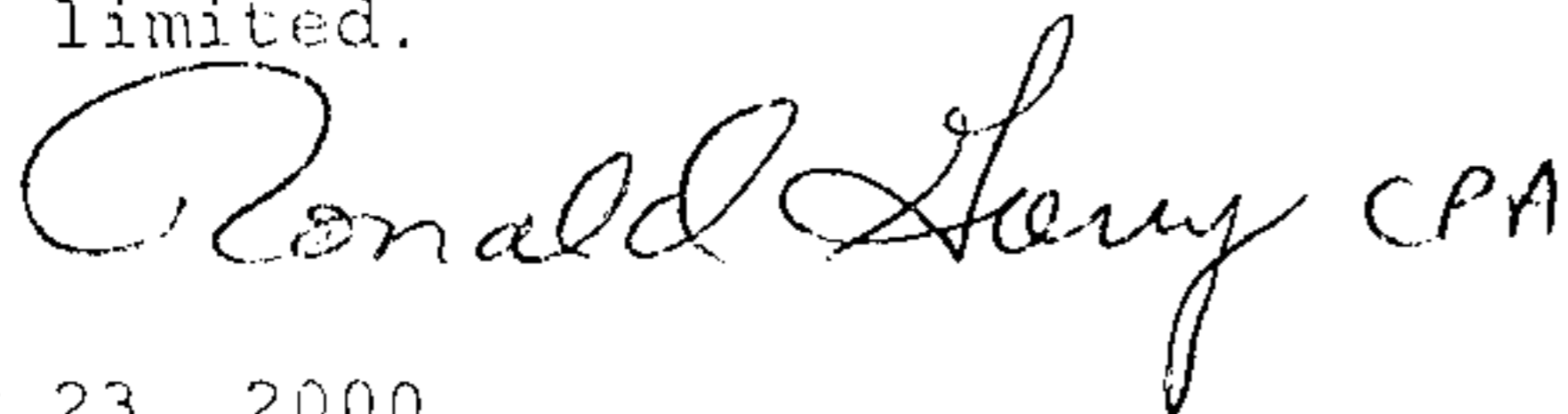
In our opinion, the District Attorney of the Twenty-Second Judicial District of the State of Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of District Attorney of the Twenty-Second Judicial District of the State of Louisiana, 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 Twenty-Second Judicial District of the State of Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my 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 condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney, the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Auditor, this report is a matter of public record and its distribution is not limited.

Handwritten signature of Ronald Henry CPA in cursive script.

May 23, 2000

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 1999

<u>Federal/Grantor Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Disbursement Expenditures</u>
U.S. Department of Health and Human Services Programs: Pass-Through State Department of Social Services Child Enforcement Services:			
	93.563	DOA 355000650 DSS CFMS 548072	\$481,050
Other Federal Assistance			
U.S. Bureau of Justice Assistance Act Pass-Through Louisiana Commission on Law Enforcement:			
Violent Crime Prosecution:			
	16.579	97-B-050B080036	62,918
Victim Assistance Program:			
	16.575	97-C-070V300353	17,098
U.S. Juvenile Justice & Delinquency Prevention Act Pass-Through Louisiana Commission on Law Enforcement:			
Juvenile Community Service Program:			
	16.540	97-J-050J300227	17,543

TOTAL			\$578,609 =====

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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

The Honorable Walter P. Reed
District Attorney of the Twenty-Second
Judicial District
State of Louisiana
Parishes of St. Tammany and Washington

We have audited the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 23, 2000. 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 District Attorney of the Twenty-Second Judicial District component unit 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 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 Twenty-Second Judicial District of the State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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

RONALD W. GARRITY, APAC
CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Walter P. Reed
Page 2

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

This report is intended for the information of the District Attorney the Legislative Auditor, and the cognizant Federal Agency. However, upon acceptance by the Legislative Auditor, this report is a matter of public record and its distribution is not limited.

Ronald Garrity CPA

May 23, 2000

DISTRICT ATTORNEY OF THE TWENTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1999

SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was issued on the financial statements of the auditee.
2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no findings which are required to be reported under Section 510 (a) of Circular A-133.
7. The major program for the year ended December 31, 1999 was Department of Health & Human Services IV-D Program.
8. The dollar threshold to distinguish between Type A and Type B programs as \$300,000.
9. The auditee did qualify as a low-risk auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no items identified in the course of our testing during the current year that were required to be reported.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

There were no items identified in the course of our testing during the current year that were required to be reported.

SUPPLEMENTAL INFORMATION SCHEDULE

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 FIDUCIARY FUND TRUST

Schedule 1

Schedule of Changes in the Balance of Restitution to Victims
 For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	\$ 8,419	\$ 8,377
<u>ADDITIONS</u>		
Collections:		
Restitution payments	29,311	8,665
Fees	3,714	1,972
Other	-	-
	-----	-----
Total additions	33,025	10,637
	-----	-----
<u>REDUCTIONS</u>		
Settlements:		
Restitution victims	28,803	8,980
Fees Special Revenue Fund	4,050	1,615
Other settlements	20	-
	-----	-----
Total reductions	32,873	10,595
	-----	-----
<u>BALANCES AT END OF YEAR</u>	\$ 8,571	\$ 8,419
	=====	=====