



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

Annual Financial Report
For the Years Ended
December 31, 1936 and 1935

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

Release Date Jan 2, 1937

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16
15
14

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

Component Unit Financial Statements
 For the Years Ended December 31, 1996 and 1995

C O N T E N T S

	Statement	Schedule	Page No.
Independent Auditor's Report			5
Component Unit Financial Statements:			
Combined Balance Sheet - All Fund Types and Account Group	A		7
Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B		9
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, 1996	C		22
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, 1995	D		15

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

Component Unit Financial Statements
 For the Years Ended December 31, 1996 and 1995

C O N T E N T S - Continued

	Statement	Schedule	Page No.
Individual Fund Financial Statements:			
Special Revenue Funds:			18
Combining Balance Sheet December 31, 1996	K		19
Combining Balance Sheet December 31, 1995	F		20
Combining Statement of Revenue Expenditures, and Changes in Fund Balances for the year ended December 31, 1996	G		21
Combining Statement of Revenue Expenditures, and Changes in Fund Balances for the year ended December 31, 1995	H		22
Fiduciary Fund Type - Agency Funds Restitution Fund and Assets Forfeiture Trust Funds			25
Statement of Changes in Assets and Liabilities for the years ended December 31, 1996 and 1995	I		26
Notes to the Financial Statements			27
Other Reports Required by Governmental Auditing Standards			

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

Component Unit Financial Statements
 For the Years Ended December 31, 1996 and 1995

C O N T E N T S - Continued

	<u>Financial Schedule</u>	<u>Page No.</u>
Independent Auditor's Report on Schedule of Federal Financial Assistance		41
Schedule of Federal Financial Assistance		42
Independent Auditor's Single Audit Combined Report on Internal Control Structure		49
Independent Auditor's Report on Compliance with Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		52
Independent Auditor's Report on compliance with General Requirement Applicable to Federal Financial Assistance Programs		54
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs		56
Supplemental Information Schedule:		
Schedule of Changes in the Balance of Restitution to Victims	1	59

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MONROE, LOUISIANA, U.S.A.

MEMBER
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS (A.I.C.P.A.)

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

I have audited the accompanying component unit 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, 1996 and 1995, 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. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit 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, 1996 and 1995, and the results of its operations for the years then ended in conformity with generally accepted accounting principles. Also, in my 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, 1996 and 1995, and the results of operations of each fund for the years then ended in conformity with generally accepted accounting principles.

The Honorable Walter P. Hood
Page 3

As discussed in Note 7 to the financial statements, the District Attorney of the Twenty-Second Judicial District is a defendant in a lawsuit alleging malicious prosecution. The District Attorney of the Twenty-Second Judicial District has filed a motion asking for prosecutorial immunity. No trial date has been set. The ultimate outcome of the litigation cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying financial statements.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as "Supplemental Information Schedules" in the table of contents is presented for purposes of additional analysis and is a required part of the financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana. 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, I have also issued a report dated June 4, 1997 on my consideration of The District Attorney of the Twenty-Second Judicial District's internal control structure and a report dated June 4, 1997 on its compliance with laws and regulations.

Ronald W. Garrity,
Certified Public Accountant
June 4, 1997

Ronald W. Garrity CPA

AGRICULTURAL UNIVERSITY OF THE PUNJAB
LUDHIANA

Faculty of the Veterinary and Animal Sciences

Page No. 10

Debit/ Credit Balance Sheet - As at 31st March and 31st April 1955

ASSETS		LIABILITIES	
Particulars	Rs.	Particulars	Rs.
Fixed Assets	1,00,000	Capital	1,00,000
Land	50,000	Reserves	50,000
Buildings	30,000	Provision for Depreciation	10,000
Plant and Machinery	20,000	Current Liabilities	50,000
Stocks	10,000	Trade Payables	20,000
Debtors	10,000	Accruals	30,000
Prepaid Expenses	10,000		
Other Assets	10,000		
Total	1,00,000	Total	1,00,000

The above Balance Sheet is true and correct as per the books of account maintained by the University.

Signature of the Controller of Accounts

Date

Place

COMBITY SERVICE OF THE MOUNTAIN - BROAD
 SERVICE COMPANY
 STATE OF VIRGINIA

Revised 11/11/1994

Combined Statement of Income, Expenses, and Retained Earnings
 for the Year Ended December 31, 1994 and 1993

	1994	1993	1994	1993
	AMOUNT	AMOUNT	PERCENTAGE	PERCENTAGE
OPERATING REVENUE	1,113,000	1,113,000	100.000	100.000
OPERATING EXPENSES	(879,997)	(879,997)	(78.999)	(78.999)
OPERATING INCOME	233,003	233,003	20.999	20.999
NON-OPERATING REVENUE	-	-	0.000	0.000
NON-OPERATING EXPENSES	(1,000)	(1,000)	(0.090)	(0.090)
NET INCOME	232,003	232,003	20.909	20.909
RETAINED EARNINGS, BEGINNING OF YEAR	1,000,000	1,000,000	89.091	89.091
RETAINED EARNINGS, END OF YEAR	1,232,003	1,232,003	109.999	109.999

OPERATING REVENUE: Service fees \$ 1,113,000
 Other income - 0
 Total 1,113,000

OPERATING EXPENSES: Salaries and wages \$ 450,000
 Fringe benefits 150,000
 Rent 100,000
 Utilities 50,000
 Depreciation 50,000
 Office supplies 20,000
 Travel 10,000
 Insurance 10,000
 Professional fees 10,000
 Other 10,000
 Total 879,997

NON-OPERATING REVENUE: Dividend income \$ 0
 Interest income 0
 Total 0

NON-OPERATING EXPENSES: Charitable contributions \$ 1,000
 Total 1,000

RETAINED EARNINGS, BEGINNING OF YEAR: Retained earnings \$ 1,000,000
 Total 1,000,000

RETAINED EARNINGS, END OF YEAR: Retained earnings \$ 1,232,003
 Total 1,232,003

STATE OF CALIFORNIA
 GENERAL ACCOUNT
 FUND OF SAVINGS
 RECEIPTS TO THE FUNDING AND TRANSFER

PERIOD: 12 MONTHS
 ENDING: 12/31/2010

GENERAL ACCOUNT OF SAVINGS, INVESTMENTS,
 AND OTHERS (FUND 1000) (PERIODS: 12 MONTHS)
 FOR THE FISCAL YEAR ENDING 12/31/2010 AND 2009

GENERAL FUND	2010 YEAR		2009 YEAR		TOTAL
	AMOUNT	PERCENT	AMOUNT	PERCENT	
RECEIPTS FROM:					
SAVINGS	1,000,000	100.00	1,000,000	100.00	2,000,000
INVESTMENTS	0	0.00	0	0.00	0
OTHER	0	0.00	0	0.00	0
TOTAL RECEIPTS	1,000,000	100.00	1,000,000	100.00	2,000,000
DISBURSEMENTS:					
SAVINGS	1,000,000	100.00	1,000,000	100.00	2,000,000
INVESTMENTS	0	0.00	0	0.00	0
OTHER	0	0.00	0	0.00	0
TOTAL DISBURSEMENTS	1,000,000	100.00	1,000,000	100.00	2,000,000
NET CHANGE	0	0.00	0	0.00	0
TOTAL BALANCE	1,000,000	100.00	1,000,000	100.00	2,000,000

GENERAL FUND
 RECEIPTS FROM SAVINGS, INVESTMENTS,
 AND OTHERS (FUND 1000)
 FOR THE FISCAL YEAR ENDING 12/31/2010 AND 2009

STATEMENT ACCOUNTS OF THE DEPT. OF
 PUBLIC SAFETY
 FISCAL YEAR 1954-55
 SERVICES OF THE COMPANY AND SUBSIDIARIES

EXHIBIT 4
 CONTINUED

Contract Payments of Interest, Depreciation, and Charges on
 Fixed Assets - Budget (less Actual and Actual
 Fund, and Special Reserve Funds)
 for the year ended December 31, 1954

	General Fund		Special Reserve Funds		Total (Less Dept)	
	Budget	Actual	Budget	Actual	Budget	Actual
STATE FUNDING SERVICE UNIT						
Operating transfer to	\$ 3,444.4	\$10,440	\$10,100	\$ 11,779	\$ 14,544	\$ 22,219
Operating Transfer TO	100,000	100,000	15,000	15,000	115,000	115,000
TOTAL STATE FUNDING SERVICE UNIT	103,444.4	110,440	25,100	26,779	128,544	137,219
DEPT. EXPENSES OF SERVICE						
and other expenses available for						
operating and other expenses	11,000,000	10,800,000	100,000	100,000	11,100,000	10,900,000
FOR SERVICE OF DEPT OF PD	44,200	44,200	24,200	24,200	68,400	68,400
	\$ 11,044,200	\$ 10,844,200	\$ 124,200	\$ 124,200	\$ 11,168,400	\$ 11,068,400

ANNUAL REPORT OF THE TRUSTEES
 GENERAL FUND
 FISCAL YEAR 1977-1978
 FINANCIAL STATEMENT

GENERAL FUND OF INCOME, EXPENDITURE, AND CHANGE IN
 FUND BALANCE - major non-fund and fund
 (fund and limited income items)
 FOR THE YEAR ENDING JUNE 30, 1978

	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND
	1977-1978	1976-1977	1975-1976	1974-1975	1973-1974	1972-1973	1971-1972	1970-1971	1969-1970
INCOME	11,000	8,100	800	1	100,000	100,000	100,000	100,000	100,000
EXPENDITURE	10,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CHANGE IN FUND BALANCE	1,000	1,100	(9,200)	(9,999)	90,000	90,000	90,000	90,000	90,000
FUND BALANCE, JULY 1	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
FUND BALANCE, JUNE 30	101,000	101,100	90,800	90,001	190,000	190,000	190,000	190,000	190,000

	1977-1978	1976-1977	1975-1976	1974-1975	1973-1974	1972-1973	1971-1972	1970-1971	1969-1970
INCOME	11,000	8,100	800	1	100,000	100,000	100,000	100,000	100,000
EXPENDITURE	10,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CHANGE IN FUND BALANCE	1,000	1,100	(9,200)	(9,999)	90,000	90,000	90,000	90,000	90,000
FUND BALANCE, JULY 1	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
FUND BALANCE, JUNE 30	101,000	101,100	90,800	90,001	190,000	190,000	190,000	190,000	190,000

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, 1994 and 1995

TITLE IV-D FUND AND SPECIAL FEES FUND

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of the 1978 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 is funded 10% at the local level, 65% federally, and 25% by the state of Louisiana.

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 14:26, which provides that the District Attorney may collect a fee whenever his office collects restitution of insurance of worthless checks.

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

Statement I

Combining Balance Sheet
 December 31, 1994

	TITLE IV-D AND SPECIAL	FUND	TOTAL
	FUND	FUND	
	FUND	FUND	
ASSETS			
Cash	\$ 16,097	\$83,503	\$ 99,600
Receivables:			
Grant from Louisiana Department of Social Services	34,448	-	34,448
Due from other	-	1,086	1,086
	-----	-----	-----
TOTAL ASSETS	\$ 50,545	\$84,589	\$135,134
	-----	-----	-----
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	\$ 28,197	\$ -	\$ 28,197
Due to State of Louisiana	-	5,097	5,097
	-----	-----	-----
Total Liabilities	28,197	5,097	33,294
	-----	-----	-----
Fund Equity:			
Fund balances -			
Unreserved - undesignated	22,348	79,492	101,840
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 50,545	\$84,589	\$135,134
	-----	-----	-----

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

DISTRICT ATTORNEY OF THE TENTH-JUDICIAL DISTRICT
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL REVENUE FUND

STATEMENT OF

Combining Balance Sheet
 December 31, 1955

	TITLE 19-B AND SPECIAL FUND	FUND	PERCENT
ASSETS			
Check	\$ 78,638	\$146,562	628.107
Receivables:			
Grant from Louisiana Department of Social Services	41,670	-	41.670
TOTAL ASSETS	\$120,308	\$146,562	670.777
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	\$ 88,379	\$ -	\$ 88,379
Due to State of Louisiana	-	5,187	5,187
Total Liabilities	88,379	5,187	93,566
Fund Equity:			
Fund balances - Unreserved - undesignated	31,929	141,375	173.211
TOTAL LIABILITIES AND FUND EQUITY	\$120,308	\$146,562	670.777

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

DISTRICT ATTORNEY OF THE THIRTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parishes of St. Tammany and Washington
 SPECIAL KITCHEN FUND

Statement of

Combining Statement of Revenue, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1996

	TITLE IV-D AND SPECIAL		
	FUND	FUND	1996
	FUND	FUND	1996
REVENUE			
Use of money and property			
Interest earnings	\$ -	\$ 2,133	\$ 2,133
Grants from Louisiana Department of Social Services:			
Reimbursement of admin. costs	150,338	-	150,338
Incentive payments	129,824	-	129,824
Grant - Juvenile Intervention	-	-	-
Grant - Law Enforcement	33,330	-	33,330
Fees - Fees account	10,825	187,737	198,562
Discretionary program	-	24,179	24,179
Other revenue	-	-	-
	-----	-----	-----
Total revenue	364,407	184,949	549,356
	-----	-----	-----
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	720,374	-	720,374
Materials and supplies:			
Office	18,373	23,830	42,203
Automobile	63,195	1,821	65,016
Capital expenditures	-	88,782	88,782
Other expenditures	321	7,862	8,183
	-----	-----	-----
Total expenditures	782,773	120,955	903,728
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (418,366)	\$ 63,994	\$ (354,372)
	-----	-----	-----

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

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

Statement C
 (Continued)

Combining Statement of Revenue, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1995

	TITLE 19-D AND SPECIAL FUND	FUND FUND	20700
Other Financing Sources (Uses)			
Operating Transfer In	\$233,779	\$ -	\$233,779
Operating Transfer Out	-	-	-
Intraday Transfer In	300,000	3,319	303,319
Intraday Transfer Out	-	(201,319)	(201,319)
Total Other Financing Sources (Uses)	433,779	(198,000)	235,779
EXCESS (DEFICIENCY) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	70,414	(136,913)	166,501
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	35,925	140,456	176,381
<u>FUND BALANCE AT END OF YEAR</u>	\$106,339	\$ 3,543	\$109,882

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

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

Statement 11

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1966

	TITLE IV-D AND SPECIAL		
	FUND	FUND	TOTAL
	FUND	FUND	
REVENUE			
Use of money and property -			
interest earnings	\$ 378	\$ -	\$ 378
Grant from Louisiana Department of Social Services:			
Reimbursement of administrative costs	194,365	-	194,365
Incentive payments	139,480	-	139,480
Grant - Juvenile Intervention	1,251	-	1,251
Grant - Law Enforcement Service	3,128	-	3,128
Fees - Fees account	1,598	127,679	129,277
Discretionary program	-	16,368	16,368
	-----	-----	-----
Total revenue	344,882	144,047	488,929
	-----	-----	-----
EXPENDITURES			
General government - judicial:			
Salaries and related benefits	613,413	-	613,413
Materials and supplies:			
Office	14,869	26,366	41,235
Automobile	(3,097)	869	(2,228)
Other expenditures	3,599	6,348	9,947
Capital expenditures	3,958	-	3,958
	-----	-----	-----
Total expenditures	632,522	33,583	666,105
	-----	-----	-----
EXCESS DEFICIENCY OF REVENUE OVER EXPENDITURES			
	\$287,650	\$110,464	\$398,114
	-----	-----	-----

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

COUNTY ATTORNEY OF THE THIRTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammany and Washington
 SPECIAL REVENUE FUNDS

Statement 2
 (Continued)

Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1995

	TITLE 18-D FUND SPECIAL		TOTAL
	REVENUE	EXPENSE	
Other Financing Sources (Used)			
Operating Transfer In	\$223,785	\$ 35,800	\$ 259,585
Operating Transfer Out	-	155,800	(55,800)
	-----	-----	-----
Total Other Financing Sources (Used)	223,785	120,000	103,785
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(84,385)	90,527	14,142
<u>FINAL BALANCE AT BEGINNING OF YEAR</u>	180,276	58,408	121,868
	-----	-----	-----
<u>FINAL BALANCE AT END OF YEAR</u>	\$ 95,891	\$148,935	\$244,826
	-----	-----	-----

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

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

FINANCIAL FUND TYPE
AGENCY FUNDS
December 31, 1994 and 1995

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.

CONTRACT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF MISSISSIPPI
 Parish of St. Tammany and Washington
 FIDUCIARY FUND TRUST
 ASSOCIATION

Statement 3

Statement of Changes in Assets and Liabilities
 For the Years Ended December 31, 1994 and 1995

	INSTITUTION FUND	ASSET FORFEITURE TRUST FUND	ASSET FOR- FEITURE FUND	TOTAL
ASSETS				
Cash Balance 1/01/94	\$ 8,015	\$ 299,700	\$ 5,315	\$ 313,130
Additions - 1995	31,983	294,182	297,585	485,588
Payments - 1995	(21,778)	(297,487)	(247,369)	(526,234)
	-----	-----	-----	-----
Cash Balance 12/31/95	8,140	296,403	15,531	319,674
Additions - 1994	11,847	145,723	115,088	372,579
Payments - 1994	(13,872)	(149,143)	(184,812)	(347,538)
	-----	-----	-----	-----
Cash Balance 12/31/96	\$ 8,035	\$ 284,975	\$ 26,228	\$ 319,238
	-----	-----	-----	-----
LIABILITIES				
Trust Funds Payable-				
Balance 01/01/96	\$ 8,015	\$ 299,700	\$ 5,315	\$ 313,130
Additions - 1996	31,983	294,182	297,585	485,588
Payments - 1996	(21,778)	(297,487)	(247,369)	(526,234)
	-----	-----	-----	-----
Trust Funds Payable Balance 12/31/96	8,140	296,403	15,531	319,674
Additions - 1996	11,847	145,723	115,088	372,579
Payments - 1996	(13,872)	(149,143)	(184,812)	(347,538)
	-----	-----	-----	-----
Trust Funds Payable Balance 12/31/96	\$ 8,035	\$ 284,975	\$ 26,228	\$ 319,238
	-----	-----	-----	-----

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, 1988 and 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 16 of the Louisiana Constitution of 1874, the District Attorney has charge of every criminal prosecution by the state in his district and in 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 31, 1989, 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 financially 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, or centers 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, a component of the State of Louisiana judicial 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, 1988 and 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. 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 30:871.13, 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 THIRTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements: continued

For the Years Ended December 31, 1996 and 1995

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 TENTH-CENTRAL
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - continued

For the Years Ended December 31, 1996 and 1995

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:

Revenues

Commissions on fines and bond forfeitures are recorded in the year in which they are collected by the parish tax collectors.

Grants are recorded when the District Attorney is entitled to the funds.

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 revenues is recorded when received.

Expenditures

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

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, 1996 and 1995

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

G. COMPENSATION BENEFITS

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

Clerical employees are paid 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, 1996, and 1995, 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. 14 (GASB 14).

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, 1996 and 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - 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 Revenues 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 Note 9 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, 1996 and 1995, the book balance of the District Attorney's deposits was \$1,426,690 and \$1,428,574, and the bank balance was \$1,441,909 and \$1,483,601 respectively. Of the bank balance, \$211,178 and \$279,699 was covered by federal depository insurance and \$1,238,734 and \$1,213,908 respectively was covered by collateral held at the pledging financial 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, 1998 and 1999

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.

1998 Bank Deposits Covered By	Category			Bank Balance	Pledged Market Value
	1	2	3		
U.S. Treasury Bills & Notes	\$1,238,738	\$ -	\$ -	\$1,238,738	\$1,801,858
FDIC Insurance	311,175	-	-	311,175	311,175
Total Deposits	\$1,449,913	\$ -	\$ -	\$1,449,913	\$2,113,033
1999					
U.S. Treasury Bills & Notes	\$1,213,938	\$ -	\$ -	\$1,213,938	\$1,878,848
FDIC Insurance	278,683	-	-	278,683	278,683
Total Deposits	\$1,492,621	\$ -	\$ -	\$1,492,621	\$2,157,531

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, 1996 and 1995

NOTE 4 - PENSION PLANS- Continued

(A) Plan A Fund Benefits:

Any member is eligible for normal retirement if he has at least 10 years of creditable service regardless of age, 20 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 18 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 2 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 10 to 40 per cent of the member's final compensation.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1996 and 1995

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 18 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 statute.

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

Contributions to the pension plans are established by statute at certain percentage rates for Plans A and B for the years 1995 and 1996. 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 MISSISSIPPI
 Offices of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1994 and 1993

NOTE 4 - PENSION PLANS - Continued

Contribution requirements for the years 1996 and 1995 are as follows.

	PLAN A		
	SENIOR	EMPLOYEE	TOTAL
1996			
Contribution Rate	9.5%	7.25%	
Contribution Requirement	\$21,059	\$16,462	\$37,521

1995			
Contribution Rate	9.5%	8.00%	
Contribution Requirement	\$10,985	\$14,306	\$25,291

	PLAN B		
	SENIOR	EMPLOYEE	TOTAL
1994			
Contribution Rate	2.0%	1.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-
1993			
Contribution Rate	2.0%	1.5%	
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

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1996 and 1995

NOTE 4 - PENSION PLANS - Continued

of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis. Assess programs 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 obligations for individual employees.

The pension benefit obligation at December 31, 1996, for the System as a whole, determined through an actuarial valuation performed and audited as of that date, consist of the following:

	1996
Pension benefit obligation	\$742,073,628
Assets at net book value	647,648,123

Unfunded Pension Benefit Obligation	\$118,348,423

The District Attorney's contribution represented .03448 and .02958 for 1996 and 1995 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on 1996 Periodical 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, 1995 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, 1964.

The District Attorney's payroll for employees covered by the System for the period ended December 31, 1996, and 1995 was \$238,358 and \$267,123 respectively. The District Attorney's total payroll was \$380,839 and \$486,288 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, 1998 and 1999

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 10 years of creditable service regardless of age, at least 24 years of creditable service and is at least 55, or at least 18 years of creditable service and is at least age 62. Early retirement, with reduced benefit, is available with at least 10 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 10% 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 system, 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 18 years, or actual service plus number of years to age 62, 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, 1996 and 1995

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 statute, 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, employee 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. As of July 1, 1995, the Public Retirement Systems Actuarial Committee has recommended an employer contribution of 3.2% of payroll for all active members of the District Attorneys' Retirement System. This employer contribution must be made by any agency employing members of the District Attorneys' Retirement System. This percentage was in effect for the fiscal year July 1, 1995 through June 30, 1996. The percentage in effect

DISTRICT ATTORNEY OF THE TWENTY-SIXTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1994 and 1995

NOTE 4 - PENSION PLANS - Continued

for the fiscal year July 1, 1994 through June 30, 1997 is 2.5%. The employee rate did not change.

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 1995 and employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Contribution requirements for the year are as follows:

		1994		
		MEMBER	EMPLOYEE	TOTAL
1-1-94	6-30-94			
Contribution Rate		7%	1.25%	
Contribution Requirement:		\$10,623	\$ 4,541	\$ 15,163
7-1-94	12-31-94			
Contribution Rate		7%	2.5%	
Contribution Requirement:		\$ 9,823	3,508	13,331
		\$20,446	\$ 8,449	\$ 28,895
		MEMBER	EMPLOYEE	TOTAL
5-1-95	6-30-95			
Contribution Rate		7%	2.5%	
Contribution Requirement:		\$ 9,463	\$ 3,388	\$ 12,851
7-1-95	12-31-95			
Contribution Rate		7%	1.25%	
Contribution Requirement:		\$ 9,338	4,288	13,626
		\$18,801	\$ 7,676	\$ 26,477

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, 1994 and 1995

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, 1994	June 30, 1995
Pension benefit obligation	\$11,814,612	\$67,335,259
Actuarial asset value	\$5,281,032	15,885,942
	-----	-----
Assets in excess of pension benefit obligation	\$6,533,580	\$ 7,486,883
	*****	*****

The District Attorney's contribution represented 0.0114 and 0.0114 for 1994 and 1995 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, 1994 and 1995 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
 Parish of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1996 and 1995

NOTE 4 - LEASES

The District Attorney's office has operating leases as of December 31, 1996, and 1995 respectively. The lease expenditures are as follows:

	1996	1995
Vehicles	\$ -	\$ -
computer equipment	-	-
Building	28,029	19,165

Future minimum rental commitments under operating leases are follows:

Year Ending December 31,	Amount
1997	\$ 2,000

NOTE 5 - COMMITMENTS

The District Attorney's Office has entered into a contract in 1996 for building renovation. The total contract, with charges totaled \$244,335.17. Total payments toward this contract in 1996 were \$161,101.80, leaving balance to be paid in 1997 of \$83,233.38. The work has been billed on a percentage-of-completion basis.

NOTE 6 - 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-SIXTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1986 and 1985

NOTE 7 - LITIGATION AND CLAIMS

The District Attorney of St. Tammany Parish is currently the co-defendant with the then Sheriff of St. Tammany Parish (Ray Casaleggio) in a Federal lawsuit involving malicious prosecution filed in 1981. The District Attorney has filed a motion for prosecutorial immunity. The District Attorney does not have insurance for this type of action but the Sheriff does. A total potential damage award could be \$2,000,000 to \$4,000,000. A trial date has not been set and the case is in continuance. It is not possible to reasonably estimate the outcome of this litigation, or its effect, if any upon the financial position of the District Attorney due to a future event. Therefore, no provision has been made in these financial statements for any liability that might arise from this claim.

In 1988, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1986 operating expenses totaling \$94,885. In March 1987, the District Court ruled in favor of the District Attorney with an award of \$95,855. The Supreme Court has upheld the District Court's decision. As of December 31, 1988, the District Attorney's office has an unexecuted judgment against the Washington Parish Police Jury in the amount of \$ 84,861. The District Attorney's office has made no attempt to collect this money from the Washington Parish Police Jury. Therefore, as of December 31, 1988, the \$ 95,855 has not been recorded in the financial statements.

NOTE 8 - 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. The District Attorney receives reimbursements for approximately 65% of the allowed cost from this grant.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1999

NOTE 8 - FEDERAL GRANTS - Continued

For the year ended December 31, 1998 and 1999 the District Attorney received approximately \$198,338 and \$184,266 respectively from the Louisiana Department of Social Services.

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

Other information relative to the federal grants is disclosed in the Schedule of Federal Financial Assistance.

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

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RONALD W. GARRITY, C.P.A.
VIRGIL M. GARRITY, C.P.A.

MEMBER
MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE

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

I have audited the component unit financial statements of the District Attorney of the Twenty-Second Judicial District for the year ended December 31, 1996, and have issued my report thereon, dated June 4, 1997. These general purpose financial statements are the responsibility of management of the District Attorney of the Twenty-Second Judicial District. My responsibility is to express opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, "Government Auditing Standards", issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Twenty-Second Judicial District, taken as a whole. The accompanying schedule of federal assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


Ronald W. Garrity,
Certified Public Accountant
June 4, 1997

DISTRICT ATTORNEY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 OFFICE OF THE ATTORNEY GENERAL
 1000 Poydras Street, New Orleans, Louisiana 70112

Schedule of Federal Financial Assistance

For the Year Ended December 31, 1996

Federal/ Grant/Pass-Through Source Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Award Period	Amount	Reimbursed
U.S. Department of Health and Human Services Programs:					
Pass-Through State Department of Social Services Child Enforcement Services:	83-863	204 188-6064	1/1/96 - 6/30/96	\$100,419	\$100,403
		888 4321			
		204 188-790114	7/1/96-12/31/96	89,879	89,885
		283 6321			
Other Federal Assistance					
U.S. Bureau of Justice Assistance Act					
Pass-Through Louisiana Commission on Law Enforcement:	16-873	20-C-07030030	10/1/95-9/30/96	15,789	15,790
Crime Victim Assistance Program:					
U.S. Juvenile Justice & Delinquency Prevention Act					
Pass-Through Louisiana Commission on Law Enforcement:	16-840	20-D-090300303	10/1/95-9/31/96	15,000	15,000
Juvenile Community Service Program:					
TOTAL FEDERAL ASSISTANCE					
				\$219,129	\$219,123

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

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THE DEPARTMENT OF JUSTICE'S
CIVIL RIGHTS COMPLIANCE REPORT
ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL
FINANCIAL ASSISTANCE

RONALD W. GARRITY, CPA

MEMBER, IFA, CMAA

MEMBER
AMERICAN INSTITUTE OF CPAs
ROBERT F. SCHMIDT, CPA

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

I have audited the component unit financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana for the year ended December 31, 1976, and have issued my report thereon dated June 8, 1977. I have also audited the compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 8, 1977.

I conducted my audit in accordance with generally accepted auditing standards, "Government Auditing Standards," issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and, about whether the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1976, I considered the internal control structure of District Attorney of the Twenty-Second Judicial District of the State of Louisiana in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements of District Attorney of the Twenty-Second Judicial District of the State of Louisiana, and on the compliance of District Attorney of the Twenty-Second Judicial District of the State of Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The Honorable Walter P. Reed
Page 2

The management of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report I have classified the significant internal control structure policies and procedures in the following categories:

Internal Control Structure Categories

Cash Receipts	Payroll
Billing (Maintenance Reported)	Property and Equipment
Cash Disbursements	Revenues and Receivables

Internal Administrative Controls used in Administration Federal Financial Assistance Programs

Political Activity	Eligibility of Costs
Civil Rights	Type of Services
Cost Management	Reports to State Agencies
Costs Incurred in Approved Period	Grant Budgets and Revisions

RONALD W. GARRITY

• CERTIFIED PUBLIC ACCOUNTANT

The Honorable Matthew P. Reed
Page 3

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1996, the District Attorney of the Twenty-second Judicial District of the State of Louisiana expended 100 % of the total Federal financial assistance under major Federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the entity's major Federal financial assistance programs, which are identified in the accompanying schedule of Federal financial assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

RONALD W. GARRITY

• CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter F. Hood

Page 4

This report is intended solely for the use of management, the legislative auditor, and the cognate Federal Agency. However, this report, upon acceptance by the legislative auditor and the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, is a matter of public record and its distribution is not limited.



Ronald W. Garrity,
Certified Public Accountant
June 9, 1997

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH INDEPENDENT AUDITING STANDARDS

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

I have audited the component audit 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, 1988, and have issued my report thereon dated June 4, 1989.

I conducted my audit in accordance with generally accepted auditing standards, "Government Auditing Standards," issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Twenty-Second Judicial District of the State of Louisiana is the responsibility of the management of the District Attorney's. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of District Attorney's of the Twenty-Second Judicial District of the State of Louisiana. compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

RONALD W. GARRITY

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The Honorable Walter P. Reed
Page 2

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


Ronald W. Garrity
Certified Public Accountant
June 4, 1957

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EMPLOYMENT AGENCIES' REPORT ON COMPLIANCE WITH THE FEDERAL REQUIREMENTS APPLICABLE FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

I have audited the component and financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana for the year ended December 31, 1990, and have issued my report thereon dated June 4, 1997.

I have applied procedures to test the District Attorney's of the Twenty-Second Judicial District of the State of Louisiana, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of Federal Financial Assistance, for the year ended December 31, 1990. The general requirements applicable to the entity's federal financial assistance programs are political activity, civil rights, cash management, allowable cost/cost principles, Iraq-free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney's of the Twenty-Second Judicial District of the State of Louisiana, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, had not complied, in all material respects, with these requirements.

RONALD W. GARRITY

a CERTIFIED PUBLIC ACCOUNTANT

Residence: Walter P. Reed

Page 2

This report is intended for the information of management, 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 W. Garrity
Certified Public Accountant
June 4, 1957

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

I have audited the component unit financial statement of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 8, 1997.

In connection with my audit of the general purpose financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, and with my consideration of the District Attorney's of the Twenty-Second Judicial District of the State of Louisiana control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-110, "Limits of State and Local Governments," I selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1996. No transactions pertaining to non-major programs were selected for testing.

I have also audited the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; claims for advances and reimbursement; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of District Attorney of the Twenty-Second Judicial District of the State of Louisiana is responsible for the District Attorney of the Twenty-Second Judicial District of the State of Louisiana compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

RONALD W. GARRITY
• CERTIFIED PUBLIC ACCOUNTANT

Honorable Walter F. Hood
Page 2

I conducted my audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." These standards and OMB circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney's of the Twenty-Second Judicial District of the State of Louisiana, compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the District Attorney of the Twenty-Second Judicial District of the State of Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, reporting, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1982.

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



Ronald W. Garrity,
Certified Public Accountant
June 4, 1987

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, 1986 and 1985

	<u>1986</u>	<u>1985</u>
BALANCES AT BEGINNING OF YEAR	\$ 8,140	\$ 8,515
	-----	-----
ADDITIONS		
Collections:		
Restitution payments	11,199	17,585
Fees	748	3,797
Other	-	189
	-----	-----
Total additions	12,947	21,569
	-----	-----
DEDUCTIONS		
Settlements:		
Restitution victims	10,266	13,603
Fees Special Revenue Fund	1,578	1,521
Other settlements	341	88
	-----	-----
Total deductions	12,185	15,212
	-----	-----
BALANCES AT END OF YEAR	\$ 8,015	\$ 8,140
	-----	-----