

**COMBINE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUREAU OF REVENUE AND ACTUAL -
GENERAL AND SPECIAL REVENUES - 1940-1941**

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana - Parish of Plaquemine
For the Year ended December 31, 1940

	GENERAL FUND		SPECIAL REVENUE FUND		TOTAL
	BUDGET	ACTUAL (UNAPPORTIONED)	BUDGET	ACTUAL (UNAPPORTIONED)	
REVENUES					
Commissions on fines and forfeitures	...	...	...	...	...
Fees for court costs	...	...	...	...	...
Incentives for child support collections	...	...	...	...	...
Fees for worthless check collections	...	...	...	...	...
Illustratory program revenues	...	...	...	...	...
Interest income	...	...	...	...	...
Total Revenues	<u>60,000.00</u>	<u>62,852.21</u>	<u>27,250.00</u>	<u>25,382.53</u>	<u>88,152.71</u>

	GENERAL FUND		SPECIAL REVENUE FUND		TOTAL
	BUDGET	ACTUAL (UNAPPORTIONED)	BUDGET	ACTUAL (UNAPPORTIONED)	
EXPENDITURES					
Salaries	18,000.00	18,000.00	7,000.00	5,381.56	25,381.56
Utilities	2,000.00	4,044.86	...	...	4,044.86
Capital outlay	2,500.00	5,464.41	...	...	5,464.41
Supplies and printing	3,000.00	4,884.03	...	...	4,884.03
Office supplies and expenses	1,500.00	284.26	...	...	284.26
Public relations and awareness	3,700.00	3,200.00	...	...	3,200.00
Accounting	600.00	517.50	...	...	517.50
State retirement contributions	...	644.06	...	...	644.06
Repairs and maintenance	...	...	...	...	...
Total Expenditures	<u>38,800.00</u>	<u>38,225.62</u>	<u>38,100.00</u>	<u>32,509.42</u>	<u>70,735.04</u>

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL
Excess of Revenues over Expenditures	<u>21,199.99</u>	<u>24,626.59</u>	<u>45,826.58</u>
FUND BALANCES - December 31, 1940	<u>211,000.00</u>	<u>713,673.02</u>	<u>924,673.02</u>
FUND BALANCES - December 31, 1941	<u>232,199.99</u>	<u>738,299.61</u>	<u>970,499.60</u>

See accompanying notes and account's report

SUPPLEMENTARY INFORMATION

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. As of July 1, 1996, the Public Retirement Systems Actuarial Committee has recommended an employer contribution of 2.5% 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 is effective for the fiscal year July 1, 1996 through June 30, 1997.

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 PERC and employers. The System do not make separate measurements of assets and pension benefit obligation for individual employers.

The pension benefit obligation at December 31, 1996, for the System as a whole, cannot be determined because the District Attorney Pension Fund is maintained on a fiscal year ending June 30, 1997.

Even though the pledged securities are considered uncollateralized under provisions of ASB Statement No. 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds on demand.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 01/01/78	Additions	Deductions	Balance 12/31/78
Property and equipment	\$ 43,792.94	\$ 14,222.23	\$ _____	\$ 60,415.27

4. PENSION PLANS

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 38 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 64. Early retirement, with reduced benefit, is available with at least 28 years of service and age 58.

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 1982 of salary.

The calculation of average salary restricts increases in non-state compensation to 11% for each of the first 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 1% 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 15 years, or actual service plus number of years to age 68, whichever is less.

5. The budgets were prepared on the modified accrual basis of accounting. Budgetary accounts are as originally adopted, or amended from time to time by the District Attorney.

F. PROPERTY AND EQUIPMENT

Property and equipment used in the governmental fund 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 Plaquemine Parish Council for the District Attorney. This property and equipment is included in the general fixed assets account group of the Council.

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.

G. EMPLOYEED ABSENCES

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

At December 31, 1996, 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 (SAB 16).

H. TOTAL COLUMNS ON FINANCIAL STATEMENTS

The total columns on the financial statements are captioned "Revo 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 of generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. 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.

The bank balances are stated at cost, which approximates market. Under state law, these balances for 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.

As of December 31, 1996, the book balance of the District Attorney's deposits was \$ 899,722.66 and the bank balance was \$ 910,652.79. Of the bank balance, \$ 169,693.80 was covered by federal depository insurance and \$ 810,652.79 was covered by collateral held by the custodial bank in the name of the fiscal agent bank.

percent shall be paid into the District Attorney's twelve percent fund to be used for public purposes, including, but not limited to use for prosecution, rewards, support and continuing legal education.

Criminal Bail Bond Fees - This fund was established in compliance with Louisiana Revised Statute 22:3065, which provides that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two hundred dollars for each ten thousand dollars worth of liability underwritten by the commercial surety. Of these Fees, the District Attorney's office shall receive twenty-five percent, which is to be used for operating expenses.

Commercial Bond Forfeitures - This fund was established in compliance with Louisiana Revised Statute 22:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney.

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 on the cash basis of accounting. The funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting using the following practices:

Revenues - Commissions on fines and bond forfeitures, fees for worthless check collections, incentives for Title 18-B cases, and fees for additional court costs are recorded in the year they are earned. Interest income on the certificates of deposit is reported in the period the income is earned. Substantially all other revenues are recorded when received.

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

E. BUDGETARY ACCOUNTING

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

1. An Administrative Assistant prepares a proposed budget and submits the budget to the District Attorney no later than forty-five days within the new fiscal year.
2. The budget is approved by the District Attorney.
3. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.
4. All budgetary appropriations lapse at the end of each fiscal year.

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Office of the District Attorney
P.O. Box 1000
Baton Rouge, Louisiana 70801

GENERAL PURPOSE FINANCIAL STATEMENTS
 District Attorney of the
 Twenty-Fifth Judicial District
 State of Louisiana
 Parish of Plaquemine

As of for the Year (ended December 31, 1996)

The financial statements of this office have been prepared in accordance with the provisions of Louisiana Revised Statutes, Title 24, Article 1001, which requires the preparation of financial statements for the office of the District Attorney of the Twenty-Fifth Judicial District. The audit was conducted by the State Auditor of Louisiana, Baton Rouge, Louisiana.

George E. ...

LEBOEUF & PEHRMAN LLP
 Chartered Certified Public Accountants
 1000 Poydras Street, Suite 2000
 New Orleans, Louisiana 70112

NOTES TO FINANCIAL STATEMENTS
District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines
For the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Louisiana Revised Statutes 16:1, 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-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana.

A. REPORTING ENTITY

For years beginning after December 31, 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.

Since the District Attorney is fiscally dependent on the Plaquemines Parish Council, the District Attorney was determined to be a component unit of the Plaquemines Parish Council, the financial reporting entity. The accompanying financial statements present only information on the funds maintained by the District Attorney and do not present information on the Plaquemines Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

2. BASIS OF PRESENTATION

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

LAPORTE & FERHAN, CPAs
A Limited Liability Company

ROBERT J. LAPORTE, CPA
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SUITE 2000, SUITE 2000, SUITE 2000
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Suite 2000
SUITE 2000, SUITE 2000, SUITE 2000
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**Independent Accountant's Report on
Applying Agreed-Upon Procedures**

To the Honorable Darrell W. Aubrey, Sr.,
District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemine

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemine, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney of the Twenty-Fifth Judicial District's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Act/Action Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$ 5,000, or public works exceeding \$ 50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures for materials and supplies exceeding \$ 5,000.00.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1301-1324 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a listing of all employees paid during the year ended December 31, 1996.

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS TYPES**
District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines
For the Year Ended December 31, 1995

REVENUES	GENERAL	SPECIAL	TOTAL
	REVENUE	REVENUE	(INHO ONLY)
Commissions on fines and forfeitures	\$ 42,208.89	\$ 26,948.06	\$ 79,256.95
Fees for court costs	---	41,948.00	41,948.00
Incentives for child support collections	---	17,710.47	17,710.47
Fees for worthless check collections	---	9,710.82	9,710.82
Divestiture program proceeds	9,008.00	---	9,008.00
Interest income	8,682.32	25,842.53	34,524.85
Total Revenues	59,899.21	122,649.82	182,549.03
EXPENDITURES			
Salaries	18,088.08	---	18,088.08
Capital outlay	4,848.65	9,381.50	14,230.15
Seminars and meetings	5,564.48	---	5,564.48
Office supplies and expenses	4,064.00	9,414.48	14,278.51
Public relations and awareness	594.08	3,813.36	4,387.36
Accounting	3,208.08	---	3,208.08
State retirement contributions	517.58	---	517.58
Repairs and maintenance	648.06	---	648.06
Total Expenditures	30,224.64	22,499.42	52,724.06
Excess of Revenues over Expenditures	21,667.57	188,240.40	221,907.97
FUND BALANCES - December 31, 1995	231,873.28	589,629.41	728,748.33
FUND BALANCES - December 31, 1996	\$ 232,291.47	\$ 685,224.81	\$ 918,856.28

See accompanying notes and accountant's report

C. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and account group, 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 15:571.13, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Special Revenue Funds -

Title IV-D Fund - The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 137 of 2075, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "Incentives for child support collections" in the accompanying financial statements.

Worthless Checks Collection Fee Fund - The Worthless Checks Collection Fee Fund was established in compliance with Louisiana Revised Statute 18:15, which provides for a specific fee whenever the District Attorney's office collects restitution of issuance of worthless checks. Expenditures from this fund shall be 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.

110.00 Court Cost Fund - This fund was established in compliance with Louisiana Revised Statute 36:36. In all criminal cases over which the District Attorney has jurisdiction, a non-refundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sum collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

Special Asset Forfeiture Fund - This fund was established in compliance with Louisiana Revised Statute 48:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's office shall receive twenty percent, after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISH OF PLAQUEMINE

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED DECEMBER 31, 1996
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:514 to
be filed with the Legislative Auditor
within 90 days after the close of the fiscal year

A F F I D A V I T

Personally came and appeared before the undersigned authority, Darryl M. Baérig, Sr., who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the District Attorney of the Twenty-Fifth Judicial District of the State of Louisiana, as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying composed, unit financial statements.


SIGNATURE

Sworn to and subscribed before me
this 2nd day of July, 1997.


NOTARY PUBLIC

District Attorney Darryl M. Baérig, Sr.
P. O. Box 71
Belle Chasse, Louisiana 70037
(504) 354-6401

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the approved copy by the District Attorney of the Twenty-Fifth Judicial District.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%, except that revenues of the Special Revenue Funds were 51% in excess of amounts budgeted for the year, expenditures were 34% below budget for the year and expenditures of the general fund were 13% in excess of amounts budgeted.

8. Randomly select 6 disbursements made during the period under examination and:
(a) Trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Determine if payments were properly coded to the correct fund and general ledger account;

All payments were properly coded to the correct fund and general ledger account.

- (c) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the District Attorney of the Twenty-Fifth Judicial District.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The office of the District Attorney of the Twenty-Fifth Judicial District is open to the public daily with the exception of holidays.

NOTE

10. Examine bank deposits for the period under examination and determine whether such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the District Attorney of the Twenty-Fifth Judicial District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

L. J. ...
LAWRENCE & PERDUE, CPAs, L.L.C.
May 20, 1987

**COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
AND ACCOUNT GROUPS**
District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemine
December 31, 1998

ASSETS

ASSETS	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS - GENERAL	TOTAL
	GENERAL	SPECIAL REVENUE	FIXED ASSETS	(SPECIAL FUND)
Cash	\$ 7,938.28	\$ 72,717.11	\$ ---	\$ 80,655.39
Certificates of deposit	225,353.90	503,718.54	---	829,072.44
Receivables:				
Commissions on fines and forfeitures	8,347.28	4,309.00	---	12,656.28
Commissions on court costs	---	8,480.80	---	8,480.80
Incentive payments for child support program	---	2,327.68	---	2,327.68
Accrued interest income	2,864.33	8,895.14	---	11,759.47
Property and equipment	---	---	63,435.37	63,435.37
Total Assets	\$ 244,543.79	\$ 695,341.27	\$ 63,435.37	\$ 1,003,320.43

LIABILITIES AND FUND EQUITY

LIABILITIES				
Accounts payable	\$ 11,762.28	\$ 3,327.80	\$ ---	\$ 15,090.08
FUND EQUITY				
Investments in general fixed assets	---	---	63,435.37	63,435.37
Fund balances - Unreserved: undesignated	232,743.42	686,938.81	---	919,682.23
Total Fund Equity	232,743.42	686,938.81	63,435.37	983,117.60
Total Liabilities and Fund Equity	\$ 244,505.70	\$ 695,181.89	\$ 63,435.37	\$ 1,003,122.96

See accompanying notes and accountants' report

Contribution requirements for the year are as follows:

	MEMBER	1996 EMPLOYEE	TOTAL
Contribution Rate:			
January 1 - June 30	78	3,258	
July 1 - December 31	78	2,588	
Contribution Requirement	\$ 3,260.80	\$ 5,846	\$ 9,106.80

5. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED
IN THE FINANCIAL STATEMENTS

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

LAFORTE & FERRAN, CPAs
A Limited Liability Company

ROBERT F. LAFORTE, CPA
DARRYL W. FERRAN, II, CPA

MEMBER OF AICPA AND CMAA

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INDEPENDENT ACCOUNTANT'S REPORT

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Honorable Darryl W. Ferran, Sr.
District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemine

I have compiled the accompanying general purpose financial statements of the District Attorney of the Twenty-Fifth Judicial District of the State of Louisiana as of and for the year ended December 31, 1996, as stated in the table of contents. These financial statements are the responsibility of management of the District Attorney of the Twenty-Fifth Judicial District of the State of Louisiana.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Laforte & Ferran, CPAs, L.L.C.
LAFORTE & FERRAN, CPAs, L.L.C.
May 29, 1997

Receipt Acknowledged
Legislative Auditor


GENERAL PURPOSE FINANCIAL STATEMENTS

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