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WESTBURY ATTORNEY OF THE TREASURY-RECORDS
JUDICIAL DEPARTMENT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Annual Financial Report
For the Years ended
December 31, 1933 and 1934

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

Release Date SEP 11 1936

DISTRICT ATTORNEY OF THE TWENTY-COUNTY
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammy and Washington

Component Unit Financial Statements
 For the Years Ended December 31, 1995 and 1994

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, 1995	C		12
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, 1994	D		16

DISTRICT ATTORNEY OF THE THIRTY-SECOND
 JUDICIAL DISTRICT
 STATE OF ILLINOIS
 Parkers of St. Tammany and Washington

Component Unit Financial Statements
 For the Years Ended December 31, 1993 and 1994

C O N T E N T S - Continued

	Statement	Schedule	Page No.
Individual Fund Financial Statements:			
Special Revenue Funds:			
Combining Balance Sheet December 31, 1993	B		18
Combining Balance Sheet December 31, 1994	F		20
Combining Statement of Revenue Expenditures, and Changes in Fund Balances for the year ended December 31, 1993	G		21
Combining Statement of Revenue Expenditures, and Changes in Fund Balances for the year ended December 31, 1994	H		23
Fiduciary Fund Type - Agency Funds Institution Fund and Annuity Forfeiture Trust Funds			25
Statement of Changes in Assets and Liabilities for the years ended December 31, 1993 and 1994	I		26
Notes to the Financial Statements			27
Other Reports Required By Governmental Auditing Standards			

DIRECTOR GENERAL OF THE TREASURY-GENERAL
JUDICIAL DIRECTOR
STATE OF ILLINOIS
Parishes of St. Timothy and Washington

Component Unit Financial Statements
For the Years Ended December 31, 1982 and 1983

C O N T E N T S - Continued

	Statement	Schedule	Page No.
Independent Auditor's Report on Schedule of Federal Financial Assistance			43
Schedule of Federal Financial Assistance			44
Independent Auditor's Single Audit Combined Report on Internal Control Structure			47
Independent Auditor's Report on Compliance with laws and Regulations based on an audit of financial statements Performed in Accordance with Government Auditing Standards			51
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs			53
Independent Auditor's Report on Compliance with Specific requirements Applicable to Major Federal Financial Assistance Program			55
Supplemental Information Schedules			
Schedule of Changes in the Balance of Restitution to Victims	1		58

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

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RONALD W. GARRITY, C.P.A.

SERIAL NUMBER, C.P.A.

ISSUED BY

AMERICAN INSTITUTE OF CERTIFIED

PUBLIC ACCOUNTANTS

INTERIM AUDITOR'S REPORT

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

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, 1993 and 1994, 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, 1993 and 1994, 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, 1993 and 1994, and the results of operations of each fund for the years then ended in conformity with generally accepted accounting principles.

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

The Honorable Mathew P. Reed
Page 2

As discussed in Note 4 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 procedural 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 Schedule," 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.

Ronald W. Garrity,
Certified Public Accountant
since 21, 1996

Ronald Garrity cpa

STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 1988

FOR THE YEAR ENDED DECEMBER 31, 1988

FOR THE YEAR ENDED DECEMBER 31, 1987

FOR THE YEAR ENDED DECEMBER 31, 1986

Continued

General Fund, State of Tennessee
 and
 Tennessee State Board of Mental Health Services
 For the years ended December 31, 1988 and 1987

	1988		1987		1986	
	ASSETS	LIABILITIES AND FUND BALANCE	ASSETS	LIABILITIES AND FUND BALANCE	ASSETS	LIABILITIES AND FUND BALANCE
Current Assets	207,400	101,200	201,200	101,200	201,200	101,200
Investments	15,000	100	100	100	100	100
Fixed Assets						
Land						
Buildings						
Equipment						
Other Assets						
Accounts Payable						
Accrued Liabilities						
Deferred Contributions						
Other Liabilities						
Fund Balance						
Unassigned						
Assigned						
Restricted						
Total	222,400	101,300	201,300	101,300	201,300	101,300

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

STATEMENT OF THE TRUSTEES

GENERAL FUND
 PART OF ACCOUNT
 Period of 12 Months ending 31st December 1944

Account 1
 (Contd.)

General Fund of Income, Expenditure,
 and Receipts in the Account of Government for 1944
 up to 31st December 1944 (Part of 1944)

	REVENUE		EXPENDITURE		BALANCE	
	Rs.	P.	Rs.	P.	Rs.	P.
1	3,52,490	5,12,000	3,52,490	5,12,000	—	—
2	8,200	—	8,200	—	—	—
3	85,200	45,000	85,200	45,000	—	—
4	27,400	12,100	27,400	12,100	—	—
5	50,000	1,000	50,000	1,000	—	—
6	85,200	1,000	85,200	1,000	—	—
7	200,000	400,000	200,000	400,000	—	—
8	200,000	400,000	200,000	400,000	—	—
9	200,000	400,000	200,000	400,000	—	—
10	200,000	400,000	200,000	400,000	—	—
11	200,000	400,000	200,000	400,000	—	—
12	200,000	400,000	200,000	400,000	—	—
13	200,000	400,000	200,000	400,000	—	—
14	200,000	400,000	200,000	400,000	—	—
15	200,000	400,000	200,000	400,000	—	—
16	200,000	400,000	200,000	400,000	—	—
17	200,000	400,000	200,000	400,000	—	—
18	200,000	400,000	200,000	400,000	—	—
19	200,000	400,000	200,000	400,000	—	—
20	200,000	400,000	200,000	400,000	—	—
21	200,000	400,000	200,000	400,000	—	—
22	200,000	400,000	200,000	400,000	—	—
23	200,000	400,000	200,000	400,000	—	—
24	200,000	400,000	200,000	400,000	—	—
25	200,000	400,000	200,000	400,000	—	—
26	200,000	400,000	200,000	400,000	—	—
27	200,000	400,000	200,000	400,000	—	—
28	200,000	400,000	200,000	400,000	—	—
29	200,000	400,000	200,000	400,000	—	—
30	200,000	400,000	200,000	400,000	—	—
31	200,000	400,000	200,000	400,000	—	—
32	200,000	400,000	200,000	400,000	—	—
33	200,000	400,000	200,000	400,000	—	—
34	200,000	400,000	200,000	400,000	—	—
35	200,000	400,000	200,000	400,000	—	—
36	200,000	400,000	200,000	400,000	—	—
37	200,000	400,000	200,000	400,000	—	—
38	200,000	400,000	200,000	400,000	—	—
39	200,000	400,000	200,000	400,000	—	—
40	200,000	400,000	200,000	400,000	—	—
41	200,000	400,000	200,000	400,000	—	—
42	200,000	400,000	200,000	400,000	—	—
43	200,000	400,000	200,000	400,000	—	—
44	200,000	400,000	200,000	400,000	—	—
45	200,000	400,000	200,000	400,000	—	—
46	200,000	400,000	200,000	400,000	—	—
47	200,000	400,000	200,000	400,000	—	—
48	200,000	400,000	200,000	400,000	—	—
49	200,000	400,000	200,000	400,000	—	—
50	200,000	400,000	200,000	400,000	—	—
51	200,000	400,000	200,000	400,000	—	—
52	200,000	400,000	200,000	400,000	—	—
53	200,000	400,000	200,000	400,000	—	—
54	200,000	400,000	200,000	400,000	—	—
55	200,000	400,000	200,000	400,000	—	—
56	200,000	400,000	200,000	400,000	—	—
57	200,000	400,000	200,000	400,000	—	—
58	200,000	400,000	200,000	400,000	—	—
59	200,000	400,000	200,000	400,000	—	—
60	200,000	400,000	200,000	400,000	—	—
61	200,000	400,000	200,000	400,000	—	—
62	200,000	400,000	200,000	400,000	—	—
63	200,000	400,000	200,000	400,000	—	—
64	200,000	400,000	200,000	400,000	—	—
65	200,000	400,000	200,000	400,000	—	—
66	200,000	400,000	200,000	400,000	—	—
67	200,000	400,000	200,000	400,000	—	—
68	200,000	400,000	200,000	400,000	—	—
69	200,000	400,000	200,000	400,000	—	—
70	200,000	400,000	200,000	400,000	—	—
71	200,000	400,000	200,000	400,000	—	—
72	200,000	400,000	200,000	400,000	—	—
73	200,000	400,000	200,000	400,000	—	—
74	200,000	400,000	200,000	400,000	—	—
75	200,000	400,000	200,000	400,000	—	—
76	200,000	400,000	200,000	400,000	—	—
77	200,000	400,000	200,000	400,000	—	—
78	200,000	400,000	200,000	400,000	—	—
79	200,000	400,000	200,000	400,000	—	—
80	200,000	400,000	200,000	400,000	—	—
81	200,000	400,000	200,000	400,000	—	—
82	200,000	400,000	200,000	400,000	—	—
83	200,000	400,000	200,000	400,000	—	—
84	200,000	400,000	200,000	400,000	—	—
85	200,000	400,000	200,000	400,000	—	—
86	200,000	400,000	200,000	400,000	—	—
87	200,000	400,000	200,000	400,000	—	—
88	200,000	400,000	200,000	400,000	—	—
89	200,000	400,000	200,000	400,000	—	—
90	200,000	400,000	200,000	400,000	—	—
91	200,000	400,000	200,000	400,000	—	—
92	200,000	400,000	200,000	400,000	—	—
93	200,000	400,000	200,000	400,000	—	—
94	200,000	400,000	200,000	400,000	—	—
95	200,000	400,000	200,000	400,000	—	—
96	200,000	400,000	200,000	400,000	—	—
97	200,000	400,000	200,000	400,000	—	—
98	200,000	400,000	200,000	400,000	—	—
99	200,000	400,000	200,000	400,000	—	—
100	200,000	400,000	200,000	400,000	—	—

SUBJECT MATTER OF THE TRUST AGREEMENT

TRUST AGREEMENT
 DATED 12/15/1988

Partners of B. Company and subsidiaries

Business 1
 (12/1/1988)

(ending Statement of Revenue, Expenditures,
 and Changes in Fund Balance) (Accountant) Fund Types
 for the years ended December 31, 1988 and 1989

	1988		1989		1988		1989	
	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE	REVENUE	EXPENDITURE
PROPERTY TAX	128,795	204,700	175,499	145,400	128,795	204,700	175,499	145,400
SALES TAX	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
FEES	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
GRANTS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
INVESTMENT	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
OTHER	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL REVENUE	428,795	504,700	475,499	445,400	428,795	504,700	475,499	445,400
TOTAL EXPENDITURE	428,795	504,700	475,499	445,400	428,795	504,700	475,499	445,400
NET CHANGE	0	0	0	0	0	0	0	0
NET BALANCE AT END OF YEAR	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

10/01/17 APPROVED BY THE BOARD-000000
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Division of IS, Technology and Development

Statement C
 (cont. from)

Capital Statement of Revenue, Expenditures, and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 Budget and Actual Revenue Funds
 For the Year Ended September 30, 2017

	Revenue Fund			Special Revenue Funds			Total (From 2c-f)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Total	10,000	9,300	700	-	\$ 99,000	\$ 92,400	\$ 99,000	\$ 92,400	\$ 7,600
101-000 11-000 17-000 80-000 85-000 86-000 87-000 88-000 89-000 90-000 91-000 92-000 93-000 94-000 95-000 96-000 97-000 98-000 99-000 100-000 101-000 102-000 103-000 104-000 105-000 106-000 107-000 108-000 109-000 110-000 111-000 112-000 113-000 114-000 115-000 116-000 117-000 118-000 119-000 120-000 121-000 122-000 123-000 124-000 125-000 126-000 127-000 128-000 129-000 130-000 131-000 132-000 133-000 134-000 135-000 136-000 137-000 138-000 139-000 140-000 141-000 142-000 143-000 144-000 145-000 146-000 147-000 148-000 149-000 150-000 151-000 152-000 153-000 154-000 155-000 156-000 157-000 158-000 159-000 160-000 161-000 162-000 163-000 164-000 165-000 166-000 167-000 168-000 169-000 170-000 171-000 172-000 173-000 174-000 175-000 176-000 177-000 178-000 179-000 180-000 181-000 182-000 183-000 184-000 185-000 186-000 187-000 188-000 189-000 190-000 191-000 192-000 193-000 194-000 195-000 196-000 197-000 198-000 199-000 200-000 201-000 202-000 203-000 204-000 205-000 206-000 207-000 208-000 209-000 210-000 211-000 212-000 213-000 214-000 215-000 216-000 217-000 218-000 219-000 220-000 221-000 222-000 223-000 224-000 225-000 226-000 227-000 228-000 229-000 230-000 231-000 232-000 233-000 234-000 235-000 236-000 237-000 238-000 239-000 240-000 241-000 242-000 243-000 244-000 245-000 246-000 247-000 248-000 249-000 250-000 251-000 252-000 253-000 254-000 255-000 256-000 257-000 258-000 259-000 260-000 261-000 262-000 263-000 264-000 265-000 266-000 267-000 268-000 269-000 270-000 271-000 272-000 273-000 274-000 275-000 276-000 277-000 278-000 279-000 280-000 281-000 282-000 283-000 284-000 285-000 286-000 287-000 288-000 289-000 290-000 291-000 292-000 293-000 294-000 295-000 296-000 297-000 298-000 299-000 300-000 301-000 302-000 303-000 304-000 305-000 306-000 307-000 308-000 309-000 310-000 311-000 312-000 313-000 314-000 315-000 316-000 317-000 318-000 319-000 320-000 321-000 322-000 323-000 324-000 325-000 326-000 327-000 328-000 329-000 330-000 331-000 332-000 333-000 334-000 335-000 336-000 337-000 338-000 339-000 340-000 341-000 342-000 343-000 344-000 345-000 346-000 347-000 348-000 349-000 350-000 351-000 352-000 353-000 354-000 355-000 356-000 357-000 358-000 359-000 360-000 361-000 362-000 363-000 364-000 365-000 366-000 367-000 368-000 369-000 370-000 371-000 372-000 373-000 374-000 375-000 376-000 377-000 378-000 379-000 380-000 381-000 382-000 383-000 384-000 385-000 386-000 387-000 388-000 389-000 390-000 391-000 392-000 393-000 394-000 395-000 396-000 397-000 398-000 399-000 400-000 401-000 402-000 403-000 404-000 405-000 406-000 407-000 408-000 409-000 410-000 411-000 412-000 413-000 414-000 415-000 416-000 417-000 418-000 419-000 420-000 421-000 422-000 423-000 424-000 425-000 426-000 427-000 428-000 429-000 430-000 431-000 432-000 433-000 434-000 435-000 436-000 437-000 438-000 439-000 440-000 441-000 442-000 443-000 444-000 445-000 446-000 447-000 448-000 449-000 450-000 451-000 452-000 453-000 454-000 455-000 456-000 457-000 458-000 459-000 460-000 461-000 462-000 463-000 464-000 465-000 466-000 467-000 468-000 469-000 470-000 471-000 472-000 473-000 474-000 475-000 476-000 477-000 478-000 479-000 480-000 481-000 482-000 483-000 484-000 485-000 486-000 487-000 488-000 489-000 490-000 491-000 492-000 493-000 494-000 495-000 496-000 497-000 498-000 499-000 500-000 501-000 502-000 503-000 504-000 505-000 506-000 507-000 508-000 509-000 510-000 511-000 512-000 513-000 514-000 515-000 516-000 517-000 518-000 519-000 520-000 521-000 522-000 523-000 524-000 525-000 526-000 527-000 528-000 529-000 530-000 531-000 532-000 533-000 534-000 535-000 536-000 537-000 538-000 539-000 540-000 541-000 542-000 543-000 544-000 545-000 546-000 547-000 548-000 549-000 550-000 551-000 552-000 553-000 554-000 555-000 556-000 557-000 558-000 559-000 560-000 561-000 562-000 563-000 564-000 565-000 566-000 567-000 568-000 569-000 570-000 571-000 572-000 573-000 574-000 575-000 576-000 577-000 578-000 579-000 580-000 581-000 582-000 583-000 584-000 585-000 586-000 587-000 588-000 589-000 590-000 591-000 592-000 593-000 594-000 595-000 596-000 597-000 598-000 599-000 600-000 601-000 602-000 603-000 604-000 605-000 606-000 607-000 608-000 609-000 610-000 611-000 612-000 613-000 614-000 615-000 616-000 617-000 618-000 619-000 620-000 621-000 622-000 623-000 624-000 625-000 626-000 627-000 628-000 629-000 630-000 631-000 632-000 633-000 634-000 635-000 636-000 637-000 638-000 639-000 640-000 641-000 642-000 643-000 644-000 645-000 646-000 647-000 648-000 649-000 650-000 651-000 652-000 653-000 654-000 655-000 656-000 657-000 658-000 659-000 660-000 661-000 662-000 663-000 664-000 665-000 666-000 667-000 668-000 669-000 670-000 671-000 672-000 673-000 674-000 675-000 676-000 677-000 678-000 679-000 680-000 681-000 682-000 683-000 684-000 685-000 686-000 687-000 688-000 689-000 690-000 691-000 692-000 693-000 694-000 695-000 696-000 697-000 698-000 699-000 700-000 701-000 702-000 703-000 704-000 705-000 706-000 707-000 708-000 709-000 710-000 711-000 712-000 713-000 714-000 715-000 716-000 717-000 718-000 719-000 720-000 721-000 722-000 723-000 724-000 725-000 726-000 727-000 728-000 729-000 730-000 731-000 732-000 733-000 734-000 735-000 736-000 737-000 738-000 739-000 740-000 741-000 742-000 743-000 744-000 745-000 746-000 747-000 748-000 749-000 750-000 751-000 752-000 753-000 754-000 755-000 756-000 757-000 758-000 759-000 760-000 761-000 762-000 763-000 764-000 765-000 766-000 767-000 768-000 769-000 770-000 771-000 772-000 773-000 774-000 775-000 776-000 777-000 778-000 779-000 780-000 781-000 782-000 783-000 784-000 785-000 786-000 787-000 788-000 789-000 790-000 791-000 792-000 793-000 794-000 795-000 796-000 797-000 798-000 799-000 800-000 801-000 802-000 803-000 804-000 805-000 806-000 807-000 808-000 809-000 810-000 811-000 812-000 813-000 814-000 815-000 816-000 817-000 818-000 819-000 820-000 821-000 822-000 823-000 824-000 825-000 826-000 827-000 828-000 829-000 830-000 831-000 832-000 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STATEMENT OF THE FINANCIAL POSITION
 ASSETS

December 31
 (Amounts in \$)

Capital Resources of Income, Investments, and Grants to
 Local Agencies -- Budget (Cash Funds) and ACFA
 (Special) and Special Revenue Funds
 For the year ended December 31, 2000

	General Fund				Special Revenue Funds				Total (From Debt)	
	Budget	Actual	Surplus	Deficit	Budget	Actual	Surplus	Deficit	Budget	Actual
FINANCIAL POSITION (2000)										
Operating Resources --										
Operating Resources --	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 200,000	\$ 200,000	\$ 0	\$ 0	\$ 210,000	\$ 210,000
Special Revenue Funds	200,000	200,000	0	0	100,000	100,000	0	0	300,000	300,000
Total Operating Resources (Total)	\$ 300,000	\$ 300,000	\$ 0	\$ 0	\$ 300,000	\$ 300,000	\$ 0	\$ 0	\$ 510,000	\$ 510,000
FINANCIAL POSITION OF SPECIAL										
Operating Resources --										
Operating Resources --	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Resources --	0	0	0	0	0	0	0	0	0	0
Total Operating Resources of Special	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Resources of Total	\$ 300,000	\$ 300,000	\$ 0	\$ 0	\$ 300,000	\$ 300,000	\$ 0	\$ 0	\$ 510,000	\$ 510,000
FINANCIAL POSITION OF DEBT										
Operating Resources --										
Operating Resources --	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Resources --	0	0	0	0	0	0	0	0	0	0
Total Operating Resources of Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

STATE OF ARIZONA
 DEPARTMENT OF REVENUE
 DIVISION OF TAX SERVICES
 FISCAL YEAR 2007

Page 2

Condensed Statement of Revenues, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 (Amounts and Percentages) Services from
 For the Year Ended December 31, 2006

	General Fund		Special Revenue Funds		TOTAL (GAAP BASIS)	
	Budget	Actual	Budget	Actual	Budget	Actual
Operating	\$ 12,000	\$ 12,000	\$ 0	\$ 0	\$ 12,000	\$ 12,000
Non-Operating	5,000	5,000	0	0	5,000	5,000
Total	\$ 17,000	\$ 17,000	\$ 0	\$ 0	\$ 17,000	\$ 17,000
Expenditures	\$ 17,000	\$ 17,000	\$ 0	\$ 0	\$ 17,000	\$ 17,000
Operating	17,000	17,000	0	0	17,000	17,000
Non-Operating	0	0	0	0	0	0
Total	\$ 17,000	\$ 17,000	\$ 0	\$ 0	\$ 17,000	\$ 17,000
Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0	0	0
Non-Operating	0	0	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reconciliation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0	0	0
Non-Operating	0	0	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

ARIZONA, 2017022
 STATE OF ARIZONA

OFFICE OF THE COMPTROLLER AND ADMINISTRATOR

STATEMENTS 2
 (Continued)

General Information of Income, Expenditures, and Changes in

Fund Balances - Budget (State Funds) and Special

Accounts and Special Revenue Funds

For the Year Ended September 30, 2016

Total (From 2015)

GENERAL FUND	GENERAL FUND				SPECIAL REVENUE FUNDS		TOTAL (FROM 2015)	
	BUDGET	ACTUAL	PERCENT	DIFFERENCE	BUDGET	ACTUAL	PERCENT	DIFFERENCE
STATE FUND	\$ 41,000	\$ 38,000	92.7%	(\$ 3,000)	\$ 100,000	\$ 100,000	100.0%	\$ 0
FEDERAL FUND	100,000	100,000	100.0%	0	100,000	100,000	100.0%	0
TOTAL	\$ 141,000	\$ 138,000	98.0%	(\$ 3,000)	\$ 200,000	\$ 200,000	100.0%	\$ 0
CHANGES IN FUND BALANCES								
Beginning Balance	\$ 100,000	\$ 100,000	100.0%	0	\$ 100,000	\$ 100,000	100.0%	0
Income	41,000	38,000	92.7%	(\$ 3,000)	100,000	100,000	100.0%	0
Expenditures	(40,000)	(39,999)	99.9%	(\$ 1)	(40,000)	(40,000)	100.0%	0
Net Change	\$ 1,000	\$ 800	80.0%	(\$ 200)	60,000	60,000	100.0%	0
Ending Balance	\$ 101,000	\$ 100,000	99.0%	(\$ 1,000)	\$ 160,000	\$ 160,000	100.0%	\$ 0

CHANGES IN FUND BALANCES (CONT.)
 Beginning Balance
 Ending Balance

Total (From 2015)
 Budget
 Actual
 Percent
 Difference

Income
 Expenditures
 Net Change

Beginning Balance
 Ending Balance

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

SPECIAL REVENUE FUND
December 31, 1993 and 1994

TITLE IV-D FUND AND SPECIAL FUND FUND

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 177 of the 1975 Legislature to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations 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, 60% Federally, and 30% by the State of Louisiana.

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

FUND FUND

The Fund Fund (Worthless Check Collection Fee Fund) is established in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney may collect a fee whenever his office collects restitution of insurance of worthless checks.

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

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

Statement E

Combining Balance Sheet
 December 31, 1995

	TITLE 18-D AND SPECIAL FUND FUND	FUND FUND	TOTAL
ASSETS			
Cash	\$ 74,634	\$145,553	\$220,187
Receivables:			
Grant from Louisiana Department of Social Services	41,430	-	41,430
TOTAL ASSETS	<u>\$116,064</u>	<u>\$145,553</u>	<u>\$261,617</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	\$ 80,339	\$ -	\$ 80,339
Due to State of Louisiana	-	5,097	5,097
Total Liabilities	<u>80,339</u>	<u>5,097</u>	<u>85,436</u>
Fund Equity:			
Fund Balances - Unreserved - undesignated	35,725	140,456	176,181
TOTAL LIABILITIES AND FUND EQUITY	<u>\$116,064</u>	<u>\$145,553</u>	<u>\$261,617</u>

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 RECEIPTS FUND

Statement F

Containing Balance Sheet
 December 31, 1954

	TITLE IV-D AND SPECIAL FUND	FUND	TOTAL
ASSETS			
Cash	\$178,858	\$65,026	\$243,884
Receivables:			
Grant from Louisiana Department of Social Services	23,786	-	23,786
Due from Other Governmental Entities	300	-	300
TOTAL ASSETS	\$182,944	\$65,026	\$247,970
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable and accrued liabilities	\$ 52,281	\$ -	\$ 52,281
Due to State of Louisiana	-	5,097	5,097
Total Liabilities	52,281	5,097	57,378
Fund Equity:			
Fund balances - Unreserved - undesignated	130,663	59,929	190,592
TOTAL LIABILITIES AND FUND EQUITY	\$182,944	\$65,026	\$247,970

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

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

Statement of

Combined Statement of Revenues, Expenditures,
 and Change in Fund Balance
 For the Year Ended December 31, 1992

	TITLE IV-D AND SPECIAL		TOTAL
	FUND	FUND	
REVENUE			
Use of money and property - Interest earnings	\$ 778	\$ -	\$ 778
Grant from Louisiana Department of Social Services: Reimbursement of administrative costs	198,365	-	198,365
Regressive payments	139,400	-	139,400
Grant - Juvenile Intervention	3,251	-	3,251
Grant - Law Enforcement Service	3,128	-	3,128
Fees - Bond agent	5,508	127,679	133,187
Discretionary program	-	16,360	16,360
Total revenues	348,502	144,049	492,551
EXPENDITURES			
General government - judicial: Salaries and related benefits	613,853	-	613,853
Materials and supplies: Office	34,688	26,306	60,994
Automobile	(3,087)	868	(2,219)
Other expenditures	3,588	4,249	7,837
Capital expenditures	3,928	-	3,928
Total expenditures	658,982	31,423	690,405
CHANGE (DECREASE) IN FUND BALANCE			
NET EXPENDITURE	\$ (310,480)	\$ 112,577	\$ (197,903)

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
 OFFICIAL REVENUE FUND

Statement II
 (Continued)

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

	TITLE 19-D AND SPECIAL		TOTAL
	FUND	FUND	
Other Financing Sources (Uses)			
Operating Transfer In	\$223,785	\$ 25,800	\$ 249,585
Operating Transfer Out	"	(55,800)	(55,800)
Total Other Financing Sources (Uses)	223,785	18,000	193,785
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(84,385)	60,527	16,142
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	180,278	59,809	140,198
<u>FUND BALANCE AT END OF YEAR</u>	\$ 95,893	\$120,336	\$176,383

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

DISTRICT ATTORNEY OF THE THIRTY-THIRD
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammany and Washington
 SPECIAL RECEIPTS FUNDS

Statement B

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

	TITLE IV-D AND SPECIAL		TOTAL
	FUND FUND	FUND FUND	
REVENUE			
Use of money and property			
Interest earnings	\$ 878	\$ -	\$ 878
Grants from Louisiana Department of Social Services			
Reimbursement of admin. costs	182,903	-	182,903
Incentive payments	138,435	-	138,435
Grant - Juvenile Intervention	5,000	-	5,000
Grant - Law Enforcement	3,938	-	3,938
Fees - Fees account	14,188	127,001	141,187
Recreational program	-	17,783	17,783
Other revenue	283	-	283
Total revenue	354,683	144,784	499,467
EXPENDITURES			
General government - judicial			
Salaries and related benefits	540,223	-	540,223
Materials and supplies			
Office	10,600	48,582	59,182
Automobile	4,314	638	4,952
Capital expenditures	8,229	88,353	96,582
Other expenditures	8,317	4,284	12,601
Total expenditures	570,683	132,837	703,520
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES			
	\$ (216,040)	\$ 11,947	\$ (204,093)

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

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

Statement B
 (Continued)

Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balance
 For the Year Ended December 31, 1994

	TITLE IV-D AND SPECIAL FUND	FUND FUND	TOTAL
Other Financing Sources (Debt)			
Operating Transfer In	\$284,178	\$ 3,542	\$287,720
Operating Transfer Out	(137,484)	(25,880)	(163,364)
Total Other Financing Sources (Debt)	146,694	(22,338)	124,356
EXCESS (DEFICIENCY) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	(27,885)	(9,811)	(37,696)
FUND BALANCE AT BEGINNING OF YEAR	128,135	68,488	196,623
FUND BALANCE AT END OF YEAR	\$100,250	\$ 58,677	\$158,927

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

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

FINANCIAL FUND TYPE
AGENCY FUNDS
December 31, 1993 and 1994

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 Peer Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statute 15:1254 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 dispersed under the direction of the district courts.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 15:1254 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 dispersed under the direction of the district courts.

BUREAU AFFIDAVIT OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammy and Washington
 FIDUCIARY TRUST
 AGENCY FUNDS

Statement 1

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

	RESTITUTION FUND	ASSET FIDUCIARY TRUST FUND	ASSET FOR- FEFUCIARY FUND	TOTAL
ASSETS				
Cash Balance 1/01/94	\$ 4,334	\$ 193,215	\$ 18,001	\$ 207,430
Additions - 1994	65,327	326,375	218,423	611,605
Payments - 1994	(61,346)	(218,882)	(228,189)	(508,537)
Cash Balance 12/31/94	8,015	299,788	5,315	313,118
Additions - 1995	21,583	206,180	257,585	485,348
Payments - 1995	(21,316)	(257,487)	(247,369)	(526,232)
Cash Balance 12/31/95	\$ 8,149	\$ 248,481	\$ 15,531	\$ 272,074
LIABILITIES				
Trust Funds Payable-				
Balance 01/01/94	\$ 4,334	\$ 193,215	\$ 18,001	\$ 207,430
Additions - 1994	65,327	326,375	218,423	611,605
Payments - 1994	(61,346)	(218,882)	(228,189)	(508,537)
Trust Funds Payable Balance 12/31/94	8,015	299,788	5,315	313,118
Additions - 1995	21,583	206,180	257,585	485,348
Payments - 1995	(21,316)	(257,487)	(247,369)	(526,232)
Trust Funds Payable Balance 12/31/95	\$ 8,149	\$ 248,481	\$ 15,531	\$ 272,074

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, 1990 and 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 24 of the Louisiana Constitution of 1974, 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 15, 1990, 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, et cetera, that are within the oversight responsibility of the District Attorney as an independently elected official, or 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.

CONTRACT AGREEMENT OF THE THIRTY-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Westbank

Notes to the Financial Statements - continued

For the Years Ended December 31, 1990 and 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

B. FUND ACCOUNTING

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

GOVERNMENTAL FUNDS:

GENERAL FUND (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 151571.51, 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 FUNDS:

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 MISSISSIPPI
Parishes of St. Tammany and Washington

Notes to the Financial Statements- continued

For the Years Ended December 31, 1993 and 1994

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 Station 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 parishes.

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 ACCOUNTS 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, 1990 and 1994

NOTE 2 - 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 revenues 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, 1993 and 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

E. CORPORATED BUSINESS

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, 1993, and 1994, The District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1. The Administrative Assistant prepares a proposed budget and submits to the District Attorney no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.
3. The budget is approved by the District Attorney.
4. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving the increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the District Attorney.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Years Ended December 31, 1990 and 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. RECEIVS AND RECEIVABLE ACCOUNTING - Continued

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

G. TOTAL COLLAS IN STATEMENTS - OVERVIEW

The total columns on the statements are for overview and are required Home Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 - CASH AND CASH EQUIVALENTS

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

As of December 31, 1990 and 1989, the bank balance of the District Attorney's deposits was \$1,423,574 and \$998,873; and the bank balance was \$1,483,601 and \$1,818,873 respectively. Of the bank balance, \$278,695 and \$270,818 was covered by Federal depository insurance and \$1,212,908 and \$748,154 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 Iberian 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, 1993 and 1994

NOTE 2 - CASH AND CASH EQUIVALENTS - Continued

These deposits are stated at cost, which approximates market. Under state law, these deposits (as 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.

1993 Bank Deposits Covered by	Category			Bank Balance	Pledged Market Value
	1	2	3		
U.S. Treasury Bills & Notes	\$1,212,800	\$ -	\$ -	\$1,212,800	\$1,978,844
FDIC Insurance	278,499	-	-	278,499	278,499
Total Deposits	\$1,491,301	\$ -	\$ -	\$1,491,301	\$4,245,538
1994					
U.S. Treasury Bills & Notes	\$ 788,158	\$ -	\$ -	\$ 788,158	\$1,346,650
FDIC Insurance	275,419	-	-	275,419	275,419
Total Deposits	\$1,063,577	\$ -	\$ -	\$1,063,577	\$1,622,069

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

Notes to the Financial Statements - continued
 For the Years Ended December 31, 1993 and 1994

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	1993	1994
Balance, January 1	\$ 161,438	\$180,578
Additions:		
Equipment purchases	31,568	19,379
Vehicle purchases	-	75,184
Building renovations	41,257	-
Reductions:		
Transfer to other governmental units	(12,890)	113,691
Balance, December 31	\$ 220,363	\$308,832

NOTE 4 - PENSION PLAN

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

The District Attorney's office joined the system on October 1, 1989, and the payroll for employees covered by the System for the period ended December 31, 1993, and 1994 was \$178,021 and \$185,964 respectively. The District Attorney's total payroll was \$498,902 and \$480,418 respectively.

Any person who is a permanent employee and works at least 30 hours a week and whose compensation is paid wholly or partly by a covered employer is covered by the System. The System consists of two funds, Plan A and Plan B. The plan fund benefits are as follows:

DEPUTY 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, 1985 and 1984

NOTE 4 - PENSION PLANS- Continued

(A) Plan A Fund Benefits:

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

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

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

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 10 to 60 per cent of the member's final compensation.

SECRETARY 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, 1993 and 1994

NOTE 4 - PENSION PLANS - Continued

(D) Plan B Fixed Benefits

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

A member is eligible to retire and receive disability benefits if he has at least 10 years of creditable service, is not eligible for normal retirement and suffers disability. The disability must be certified by the State Medical Disability Board. The disability rate is 2 per cent of the member's final compensation, multiplied by his years of creditable service under certain conditions outlined in the 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 1993 and 1994. Member contributions are deducted from the member's salary, and remitted by the participating employers.

DISTRICT COURTESY OF THE TWENTY-SECOND
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Courthouse of Dr. Tommy and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1993 and 1994

NOTE 4 - PENSION PLANS - Continued

Contribution requirements for the years 1993 and 1994 are as follows:

	PLAN A		
	MEMBER	EMPLOYER	TOTAL
1993			
Contribution Rate	9.5%	8.00%	
Contribution Requirement	\$18,888	\$18,358	\$37,246
1994			
Contribution Rate	9.5%	8.75%	
Contribution Requirement	\$15,798	\$17,844	\$33,642
	PLAN B		
	MEMBER	EMPLOYER	TOTAL
1993			
Contribution Rate	2.0%	1.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-
1994			
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 TENTH-JUDICIAL
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 Parish of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1993 and 1994

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. Assets progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERE and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

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

	1993	1994
Pension benefit obligations	\$742,899,500	\$691,654,506
Assets at net book value	\$49,685,100	\$97,622,304
	-----	-----
Unfunded Pension Benefit Obligations	\$693,214,400	\$594,032,202

The District Attorney's contribution represented .000276 and .0002164 for 1993 and 1994 respectively of total contributions required for all participating entities.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's December 31, 1993 and 1994 actuarial valuation report. The District Attorney does not guarantee the benefits quoted 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-Treasurer, and an actuary. This retirement system has been in place since August 1, 1986.

The District Attorney's payroll for employees covered by the System for the period ended December 31, 1993, and 1994 was \$287,273 and \$238,336 respectively. The District Attorney's total payroll was \$984,982 and \$465,419 respectively.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1995 and 1994

NOTE 4 - PENSION PLANS - Continued

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

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, at least 28 years of creditable service and is at least 55, or at least 30 years of creditable service and is at least age 60. Early retirement, with reduced benefit, is available with at least 10 years of service and age 50.

The basic formula for normal retirement is 3.0% multiplied by years of creditable service, multiplied by average salary based on the three (3) highest consecutive years and is capped 80% 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 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 60, whichever is less.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1985 and 1984

NOTE 4 - PENSION PLANS - Continued

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

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

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

This retirement system is funded by employee contributions and percentages 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, 1985, the Public Retirement Systems Actuarial Committee has recommended an employer contribution of 3.35% 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, 1985 through June 30, 1986.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1988 and 1989

NOTE 4 - PENSION PLANS - Continued

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and stop-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 PERB 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, 1988, for the System as a whole, can't be determined because the District Attorney Pension Fund is maintained on a fiscal year ending June 30, 1990.

Contribution requirements for the year are as follows:

	1989		
	PERBES	EMPLOYERS	TOTAL
Contribution Rate	7%	2.5%	
1-1-85 - 6-30-85			
Contribution Requirement	\$ 3,463	\$ 3,300	\$ 6,763
Contribution Rate	7%	3.25%	
1-1-85 - 12-31-85			
Contribution Requirement	\$ 5,235	4,288	9,523
	<u>\$10,698</u>	<u>\$ 7,588</u>	<u>\$ 18,286</u>

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1993 and 1994

NOTE 4 - LEASES

The District Attorney's office has operating leases as of December 31, 1993, and 1994 respectively. The lease expenditures are as follows:

	1993	1994
Vehicles	\$ -	\$ 3,379
Computer equipment	-	4,298
Building	19,169	17,635

Future minimum rental commitments under operating leases are follows:

Year Ending December 31,	Amount
1995	\$24,635

NOTE 5 - EXPENSES 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 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, 1995 and 1994

NOTE 6 - LITIGATION AND CLAIMS

The District Attorney of St. Tammany Parish is currently the co-defendant with the Sheriff of St. Tammany Parish (Patrick Cassette) in a Federal lawsuit involving malicious prosecution. 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 been set for late 1996 but will likely be continued. 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 1994, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1994 operating expenses totaling \$96,855. In March 1997, the District Court ruled in favor of the District Attorney with an award of \$96,855. The Supreme Court has upheld the District Court's decision. As of December 31, 1999, the District Attorney's office has an unexecuted judgment against the Washington Parish Police Jury in the amount of \$ 96,855. The District Attorney's office has made no attempt to collect this money from the Washington Parish Police Jury. Therefore, as of December 31, 1991, the \$ 96,855 has not been recorded in the financial statements.

NOTE 7 - FEDERAL GRANTS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.368. The program is administered by the Louisiana Department of Social Services. The District Attorney receives reimbursement for approximately 64% of the allowed cost from this grant.

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, 1995 and 1994

NOTE 3 - FEDERAL GRANTS - Continued

For the year ended December 31, 1995 and 1994 the District Attorney received approximately \$194,365 and \$192,993 respectively from the Louisiana Department of Social Services.

The District Attorney also participates in the Juvenile and Delinquency Prevention Act of 1974, Title of Federal Assistance No. 14-549. This program is administered by the Louisiana Commission on Law Enforcement. The District Attorney will receive reimbursement for expenditures approved in the subsequent application.

For the year ended December 31, 1995 and 1994, the District Attorney has incurred expenditures of \$1,351 and \$5,098 respectively relative to this grant program.

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

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

MEMBERSHIP NUMBER:

PA 1041108

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RONALD W. GARRITY, CPA

1000 J STREET, N.W.

MEMBERSHIP CATEGORY: REGULAR

MEMBER OF FISCAL FINANCIAL POLICEMAN

ISSUED
FOR THE YEAR ENDING
12/31/1996

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 compound and 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 21, 1996. 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-133, "Standards of High and Local Governments." These standards and OMB Circular A-133 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 compound and 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 21, 1996

Ronald Garrity CPA

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

Schedule of Federal Financial Assistance

For The Year Ended December 31, 1985

Federal Grantor Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	AMOUNT
<u>U.S. Department of Health and Human Services</u>	13.703	100A 055-0002 000 1245	
Passed through State Depart- ment of Social Services			
Child Enforcement Services			
Award Period 1/1/85 - 6/30/85			
Revenues			\$173,575
Expenditures			(173,575)
Award Period 7/1/85 -12/31/85			
Revenues			139,442
Expenditures			(139,442)
<u>U.S. Juvenile Justice and Delinquency Prevention Act</u>	16.548		
Passed through Louisiana Commission on Law Enforcement			
Aid to Criminal Justice:		99-10-F.1-8800	
Award Period 1/1/85 - 6/30/85			
Revenues			1,251
Expenditures			(1,251)
Passed through Louisiana Commission on Law Enforcement			
Juvenile Community Service Program:		99-10-J.3-8220	
Award Period 10/1/84 - 3/31/85			
Revenues			3,120
Expenditures			\$ (3,120)

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

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208-1-11-89

RONALD W. GARRITY, C.P.A.
PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S
SIMPLE MISTAKE EXERCISE REPORT
ON INTERNAL CONTROL STRUCTURE**

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, 1995, and have issued my report thereon dated June 21, 1996. I have also audited the compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 21, 1996.

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-129, "Audits of State and Local Governments." These standards and OMB Circular A-129 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.

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, estimation 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, properties 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.

In planning and performing my audit for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the proposed control structure, 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 in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Louisiana State law requires that the audit be completed within (6) six months of the year end being audited. The Legislative Auditor has determined that the report must be forwarded to his office by that date in order to be in compliance with Louisiana Statutes. Although, this report was completed and issued to the auditee within the required time frame, it was not forwarded to the Legislative Auditor immediately as required. There was a three week delay. Even though this delay was primarily my fault as the auditor, and not the fault of the District Attorney of the Twenty Second Judicial District, it is nonetheless a reportable condition of which the District Attorney must be made aware.

The Honorable Walter P. Hood
Page 3

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
Billings (Reimbursement Requests)	Property and Equipment
Cash Disbursements	Revenues and Receivables

Internal Administrative Controls used in
Administering Federal Financial Assistance Programs

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

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.

A material weakness is a reportable 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 or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur, or that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur, and not be detected within a timely period by employees in the normal course of performing their assigned functions.

During the year ended December 31, 1988, the District Attorney of the Twenty-Second Judicial District of the State of Louisiana expended 104 % of its total Federal financial assistance under major Federal financial assistance programs.

I performed tests of controls, as required by OAG Circular A-128, 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 requirement, 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 policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is not a material weakness.

This report is intended solely for the use of management, the Legislative Auditor, and the cognizant 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 N. Gentry,
Certified Public Accountant
June 21, 1996



RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

MEMBER, AMERICAN

INSTITUTE OF CPAs

MEMBER, LOUISIANA BOARD

OF ACCOUNTANTS

RONALD W. GARRITY, C.P.A.

MEMBER, AMERICAN INSTITUTE OF CPAs

MEMBER
OF THE BOARD OF CPAs
OF THE STATE OF LOUISIANA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATORY BASIS ON AN ASPECT OF
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS

The Honorable Maltor 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 of the State of Louisiana, as of and for the year ended November 30, 1990, and have issued my Report thereon dated June 21, 1990.

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 #128, "Audits of State and Local Governments." Those standards and OMB Circular #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 office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of District Attorney's 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
CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter F. Reed
Page 2

The results of my tests indicate that, with respect to the items tested, The District Attorney of the Twenty-Second Judicial District of the State of Louisiana complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney had not complied, in all material respects, with these provisions.

This report is intended for the information of management, and 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 21, 1995

Ronald W. Garrity CPA

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SINCE 1958

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

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

I have audited the compressed year financial statements of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana for the year ended December 31, 1995, and have issued my report thereon dated June 21, 1996.

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, 1995. The general requirements applicable to the entity's federal financial assistance programs are political activity, civil rights, cost management, allowable costs/cost principles, Drug-Free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Requirement 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 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 those 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 those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

RONALD W. GARRITY
CERTIFIED PUBLIC ACCOUNTANT

Honorable Walter D. 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 21, 1988

A handwritten signature in cursive script that reads "Ronald W. Garrity CPA". The signature is written in dark ink and is positioned to the right of the typed name.

RONALD W. GARRITY

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BOARD OF
ACCOUNTING CONTROL OF LOUISIANA
MEMBER, CPAS, CMAA, CIFA

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

The Honorable Walter P. Reed
District Attorney of the Twenty-second
Judicial District
State of Louisiana
Parishes of St. Tammy 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, 1995, and have issued my report thereon dated June 21, 1996.

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-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1995.

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, 1995. 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 P. Reed

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.

For audits included examining, on a test basis evidence about the District Attorney 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 accounts allowed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended December 31, 1993.

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 25, 1994

Ronald Garrity CPA

DEPARTMENT OF REVENUE OF THE UNITED STATES
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 OFFICES at St. Tammany and Washington
 PRINCIPAL FIELD OFFICE

Schedule 1

Schedule of Changes in the Balance of Restitution to Victims
 For the Years Ended December 31, 1993 and 1994

	<u>1993</u>	<u>1994</u>
<u>BALANCE AT BEGINNING OF YEAR</u>	\$ 8,015	\$ 4,134
ADDITIONS		
Collectors		
Restitution payments	17,588	57,460
Fees	3,787	7,767
Other	149	-
Total additions	<u>21,524</u>	<u>65,227</u>
DEDUCTIONS		
Settlements		
Restitution victims	17,885	50,828
Fees Special Revenue Fund	3,521	8,721
Other settlements	50	-
Total deductions	<u>21,456</u>	<u>60,549</u>
 <u>BALANCE AT END OF YEAR</u>	 <u>\$ 8,149</u>	 <u>\$ 8,812</u>