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GENERAL PURPOSE FINANCIAL STATEMENTS

District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemine

As of and for the Year Ended December 31, 1997

RECORDS SECTION
JUL 15 1998
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Under provisions of state law, this report is a public document. A copy of the report has been referred to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection in the Baton Rouge office of the Legislative Auditor and, where appropriate, in the office of the parish clerk of court.

Release Date: JUL 08 1998

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

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED DECEMBER 31, 1997
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

AFFIDAVIT

Personally came and appeared before the undersigned authority, Daryl W. Bubrig, 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, 1997, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying component financial statements.



Signature

Sworn to and subscribed before me this 24th day of May, 1998.



NOTARY PUBLIC

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no. 47125
not. 100000
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021461133

District Attorney Daryl W. Bubrig, Sr.
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ROBERT J. LAPORTE

Certified Public Accountant

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INDEPENDENT ACCOUNTANT'S REPORT

Honorable Darryl W. Bubrig, 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, 1997, as listed 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.


ROBERT J. LAPORTE, CPA
Metairie, Louisiana
June 9, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
AND ACCOUNT GROUPS**

District Attorney of the Twelfth-Fifth Judicial District
State of Louisiana
Parish of Plaquemine
December 31, 1997

ASSETS

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS	TOTAL (MEMO ONLY)
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	
ASSETS				
Cash	\$ 27,037.43	\$ 181,836.44	\$ -	\$ 208,873.87
Certificates of deposit	236,758.22	609,257.92	-	846,016.14
Receivables:				
Commissions of fines and forfeitures	6,591.36	6,972.35	-	13,563.71
Commissions on court costs	-	10,950.00	-	10,950.00
Incentives for child support collectors	-	980.91	-	980.91
Accrued interest income	3,489.21	7,303.66	-	10,792.87
Property and equipment	-	-	73,466.75	73,466.75
Total Assets	\$ 274,517.21	\$ 813,995.48	\$ 73,466.75	\$ 1,161,979.54

LIABILITIES AND FUND EQUITY

LIABILITIES				
Accounts payable	\$ 22,288.29	\$ 14,596.52	\$ -	\$ 36,884.81
FUND EQUITY				
Investments in general fixed assets	-	-	73,466.75	73,466.75
Fund balances - Unreserved, undesignated	252,229.02	799,508.96	-	1,051,737.98
Total Fund Equity	252,229.02	799,508.96	73,466.75	1,125,204.73
Total Liabilities and Fund Equity	\$ 274,517.21	\$ 813,995.48	\$ 73,466.75	\$ 1,161,979.54

See accompanying notes and auditor's report

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES**

District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemine
For the Year Ended December 31, 1997

	GENERAL FUND	SPECIAL REVENUE	TOTAL (MEMORANDUM ONLY)
REVENUES			
Commissions on fines and forfeitures	\$ 39,905.00	\$ 22,350.91	\$ 62,255.91
Fees for court costs	-	47,520.00	47,520.00
Fees for child support collections	-	20,891.00	20,891.00
Fees for worthless check collections	-	15,709.69	15,709.69
Discretionary program revenues	5,275.00	-	5,275.00
Interest income	<u>12,290.60</u>	<u>34,454.10</u>	<u>46,744.70</u>
 Total Revenues	 <u>56,571.02</u>	 <u>141,924.70</u>	 <u>197,595.72</u>
 EXPENDITURES			
Salaries	22,905.00	-	22,905.00
Capital outlay	3,309.85	6,741.00	10,050.85
Seminars and meetings	4,819.66	6,912.75	11,732.41
Dues	-	6,912.00	6,912.00
Office supplies and expenses	3,729.49	3,339.89	7,069.38
Public relations activities	2,679.42	1,442.67	4,122.09
Accounting	-	2,800.00	2,800.00
State retirement contributions	337.50	-	337.50
Repairs and maintenance	<u>206.53</u>	<u>1,001.26</u>	<u>1,207.79</u>
 Total Expenditures	 <u>37,686.47</u>	 <u>27,366.70</u>	 <u>65,053.17</u>
 Excess of Revenues Over Expenditures	 19,487.55	 114,574.15	 133,961.70
 FUND BALANCES - December 31, 1996	 <u>232,741.47</u>	 <u>685,934.91</u>	 <u>918,676.38</u>
 FUND BALANCES - December 31, 1997	 <u>\$ 252,229.02</u>	 <u>\$ 799,509.06</u>	 <u>\$ 1,051,738.08</u>

See accompanying notes and attachments report

**COMBINED STATEMENT OF REVENUES, EXPENSES, LIABILITIES,
AND CHANGES IN FUND BALANCES - BUDGET, STATE, BUDGET AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS, TOTALS**
Client's Attorney of the Twenty-Fifth Judicial District
State of Louisiana - Parish of Plaquemine
For the Year Ended December 31, 1997

	GENERAL FUND		VARIABLE		SPECIAL REVENUE FUNDS		VARIABLE	
	BUDGET	ACTUAL	FAVORABLE	UNFAVORABLE	BUDGET	ACTUAL	FAVORABLE	UNFAVORABLE
REVENUES	\$ 38,000.00	\$ 38,008.22	\$ 1,008.22	-	\$ 22,500.00	\$ 22,258.91	\$ 1,000.00	(141.09)
Commissions on fines and forfeitures	-	-	-	-	40,500.00	47,523.00	1,000.00	1,000.00
Fees for court costs	-	-	-	-	20,000.00	20,967.85	967.85	967.85
Incentives for child support collections	-	-	-	-	14,000.00	15,709.89	1,709.89	1,709.89
Fees for witness check collections	-	-	-	-	-	-	-	-
Donorship program revenues	5,100.00	5,273.00	173.00	-	24,000.00	24,404.12	404.12	404.12
Interest, netting	30,000.00	17,208.58	(1,400.82)	1,400.82	-	-	-	-
Total Revenues	\$ 83,600.00	\$ 83,571.60	\$ 3,871.60	-	\$ 137,000.00	\$ 141,029.35	\$ 4,029.35	(4,029.35)
EXPENDITURES								
Salaries	22,000.00	22,000.00	400.00	-	-	-	-	568.37
Capital outlay	5,400.00	3,209.66	96.05	-	7,000.00	6,741.60	96.15	187.26
Sanitation and meetings	5,000.00	4,918.68	160.42	-	6,200.00	6,012.16	187.84	188.00
Over-	-	-	-	-	6,200.00	6,012.00	188.00	188.00
Office supplies and expenses	3,000.00	3,723.49	78.51	-	3,400.00	3,328.80	71.20	90.15
Public relations expenses	2,100.00	2,078.42	20.58	-	1,400.00	1,440.87	7.33	7.33
Accounting	-	-	-	-	2,600.00	2,620.00	-	-
State retirement contributions	660.00	597.90	13.50	-	-	-	-	48.74
Repairs and maintenance	500.00	268.63	(8.55)	-	1,050.00	1,001.26	48.74	-
Total Expenditures	\$ 37,060.00	\$ 37,083.47	\$ 893.53	-	\$ 28,150.00	\$ 27,259.22	\$ 770.82	(770.82)
Excess of Revenues Over Expenditures	\$ 46,540.00	\$ 46,488.13	\$ 3,607.65	-	\$ 108,850.00	\$ 113,770.13	\$ 4,904.15	(4,904.15)
FUND BALANCES - December 31, 1996	\$ 232,741.47	\$ 232,741.47	-	-	\$ 685,914.81	\$ 685,914.81	-	-
FUND BALANCES - December 31, 1997	\$ 248,681.47	\$ 248,223.02	\$ 3,537.55	-	\$ 734,764.81	\$ 739,558.95	\$ 4,804.15	(4,804.15)

See accompanying notes and schedules if any.

NOTES TO FINANCIAL STATEMENTS
District Attorney of the Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemine
As of and for the Year Ended December 31, 1987

INTRODUCTION

As provided by Louisiana Revised Statutes 10:1, 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 qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemine, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PRESENTATION

The accompanying general purpose 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.

B. REPORTING ENTITY

For years beginning after December 15, 1982, 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 Plaquemine Parish Council, the District Attorney was determined to be a component unit of the Plaquemine 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 Plaquemine Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect not-expendable available financial resources.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. The funds presented in the financial statements are as follows:

General Funds:

General Fund (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 15:571.91, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds -

Title IV-D Fund - The Title IV-D Fund consists of incomes payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support 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 10:15, 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.

§ 93.00 Court Cost Fund Act 208 - This fund was established in compliance with Louisiana Revised Statute 10:15. 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 sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

\$ 1000 Court Cost Fund Act 1463 - This fund was established in compliance with Louisiana Revised Statute 15:15.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable 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 sums collected are to be used at the discretion of the District Attorney in delaying the expenditures of his office.

Special Asset Forfeiture Fund - This fund was established in compliance with Louisiana Revised Statute 40:2016(3), 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 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, awards, support and continuing legal education.

Criminal Bail Bond Fees - This fund was established in compliance with Louisiana Revised Statute 22:705A.1, 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 those 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 15:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violators of municipal ordinances be disbursed. Of the total disbursements, 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 refers 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 IV-D 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 District Attorney approves the budget.
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.
5. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statutes 33:2855 and the District Attorney's investment policy. All time deposits are considered investments regardless of original maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

H. 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, other 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 Plaquemines 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.

I. COMPENSATED ABSENCES

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

At December 31, 1997, 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).

J. TOTAL COLUMNS ON FINANCIAL STATEMENTS

The total columns on the financial statements are captioned "Memorandum 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.

2. CASH AND CASH EQUIVALENTS

At December 31, 1997, the District Attorney has cash and cash equivalents (book balances) totaling \$ 189,318.88 which are in demand deposit or interest-bearing demand deposit accounts.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1997, the District Attorney has \$ 189,318.88 in demand deposits or interest-bearing demand deposit accounts and \$ 853,017.14 in time deposits. These deposits are secured from risk by \$ 100,000.00 of federal deposit insurance and \$ 1,595,329.00 of pledged securities held by the custodial bank in the name of the fiscal agent.

Even though the pledged securities are considered uncollateralized under provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds on demand.

3. INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District Attorney or its agent in the District Attorney's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the district attorney's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District Attorney's name.

At fiscal year-end, the District Attorney's investment balances were all in insured or registered securities held by the District Attorney or its agent in the District Attorney's name. These securities are stated at cost, which approximates market.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets are as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>01/01/97</u>	<u>Additions</u>	<u>Deductions</u>	<u>12/31/97</u>
Property and equipment:	\$ 83,415.37	\$ 10,081.58	\$ _____	\$ 93,496.95

5. PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 50 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1993, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 65. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1993, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. 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. A member is eligible for early retirement if he is age 55 and has 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute. 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 10 years, or actual service plus number of years to age 60, whichever is less.

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 benefit rates according to each member's family status.

This retirement system is funded by employee contributions and percentage of base 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, 1997, the Public Retirement Systems Actuarial Committee has recommended an employer contribution of 1.25% 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, 1997 through June 30, 1998.

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

The pension benefit obligation at December 31, 1997, for the System as a whole, cannot be determined because the District Attorney Pension Fund is maintained on a fiscal year ending June 30, 1998.

Contribution requirements for this year are as follows:

	MEMBER	1997 EMPLOYER	TOTAL
Contribution Rate:			
January 1 - June 30	7%	2.50%	
July 1 - December 31	7%	1.25%	
Contribution Requirement	\$ 450.00	\$ 337.50	\$ 817.50

4. 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.

SUPPLEMENTARY INFORMATION

ROBERT J. LAPORTE

Certified Public Accountant

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Daryl W. Dubrig, Sr.
District Attorney of the
Twenty-Fifth Judicial District
State of Louisiana
Parish of Plaquemines

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Fifth Judicial District, State of Louisiana, Parish of Plaquemines, 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, 1997 included in the accompanying Louisiana Attestation 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 is 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 USA-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 USA-RS 42:1101-1124 (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, 1997.

4. Determine whether any of these 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 that 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%.

8. Randomly select six 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 RSA-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.

DEBT

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.


ROBERT J. LAPORTE, CPA

Metairie, Louisiana

June 8, 1996

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
June 4, 1998

Robert J. Laporte, CPA
2505 Harvard Avenue - Suite 102
P.O. Box 73218
Metairie, Louisiana 70003

In connection with your compilation of our financial statements as of December 31, 1997 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 4, 1998.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1110.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 38:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:515, and/or 24:52, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:136, and AG opinion 78-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 District Attorney Frank B. Pugh Date

ROBERT J. LAPORTE

Chartered Public Accountant

ROBERT J. LAPORTE, CPA
PARISH CLERK OFFICE
BAYOU LA TERRE, LOUISIANA

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THE HARRIS-ROBERTS, BIRTH DE
RECORDS, DOMESTIC BIRTH
1940-49 DIST
HARRIS-ROBERTS BIRTH RECORDS

Meeting Address
FIRST CONGRESS BLDG
MEMPHIS, TN 38103
THE HARRIS-ROBERTS

June 24, 1988

Honorable Darryl W. Buebig, Sr.
District Attorney of the
Twenty-Fifth Judicial District
P.O. Box 56
Pointe a la Hache, Louisiana 70082

Dear District Attorney Buebig:

This letter is written to confirm our conversation at the completion of our field work in reference to the completion of the financial statements of your office for calendar 1987.

At present, the accounting records of each fund is maintained by hand and is summarized by us in order to produce compiled financial statements at the end of each year. Because of the number of accounts involved and a number of transactions in each account, we recommended that your office acquire an accounting software system to account for these transactions, as well as to provide you a monthly summary of all receipts and expenditures from each fund.

The production of internal monthly reports would set forth the activity of each fund in the form of a financial statement and should insure that revenue and expenditures are in line with budgetary provisions.

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

RESPECTFULLY,

Believe Date _____

80 JUL 25 1988
12 00 PM '88
FBI - MEMPHIS

Robert J. Laporte
ROBERT J. LAPORTE, CPA