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

Annual Financial Report  
For the Years Ended  
December 31, 1937 and 1936

Under provisions of 8337 law, this report is a public document. A copy of this report has been distributed to the clerk, ex officio, and to the clerk, ex officio, of the parish clerk of court. The report is available for public inspection at the State House office and at Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Witness my hand and seal of office this 22nd day of November, 1937.

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

Component Unit Financial Statements  
 For the Years Ended December 31, 1997 and 1998

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

Component Unit Financial Statements  
 For the Years Ended December 31, 1997 and 1998

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

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

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# RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

THIRTIETH AVENUE

P.O. BOX 1288

CONVENTION, LOUISIANA TOWN

TELEPHONE (504) 944-9200

RONALD W. GARRITY, CPA

VERLA J. GARRITY, CPA

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

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 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, 1997 and 1996, 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, and Government Auditing Standards issued by the Comptroller of the United States. Those 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, 1997 and 1996, 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, 1997 and 1996, and the results of operations of such funds for the years then ended in conformity with generally accepted accounting principles.

**RONALD W. GARRITY**  
CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter F. Reed  
Page 2

As discussed in Note 9 to the financial statements, the District Attorney of the Twenty-Second Judicial District is a defendant in a lawsuit alleging malicious prosecution. The District Attorney of the Twenty-Second Judicial District has filed a motion asking for prosecutorial immunity. No trial date has been set. The ultimate outcome of the litigation cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying financial statements.

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

In accordance with Government Auditing Standards, I have also issued a report dated June 18, 1998 on my consideration of the District Attorney of the Twenty Second Judicial District's internal control structure and a report dated June 15, 1998 on its compliance with laws and regulations.

  
Ronald W. Garrity,  
Certified Public Accountant  
June 15, 1998

STATEMENT ACCOUNTS OF THE TRUSTY COMPANY  
 ANNUAL STATEMENT  
 FROM THE TRUSTEES

President of the Trustee and Executive  
 November 21, 1941 and 1942

Business 2

\*\*\*\*\*

	RECEIPTS		EXPENDITURES		BALANCE	
	1941	1942	1941	1942	1941	1942
CASH	100.00	100.00	100.00	100.00	0.00	100.00
DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
SALES	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	100.00	100.00	100.00	100.00	0.00	100.00

\*\*\*\*\*

STATEMENT ACCOUNTS OF THE TRUSTY COMPANY

GENERAL PURPOSES OF THE INVESTMENT  
 SOCIAL SERVICE  
 UNIT OF INVESTMENT  
 SECTION OF THE TRADING AND INVESTING

Statement 3  
 (continued)

GENERAL PURPOSES OF THE INVESTMENT  
 SOCIAL SERVICE  
 UNIT OF INVESTMENT  
 SECTION OF THE TRADING AND INVESTING

December 31, 1997 and 1996

GENERAL PURPOSES OF THE INVESTMENT SOCIAL SERVICE UNIT OF INVESTMENT SECTION OF THE TRADING AND INVESTING	1997		1996	
	ASSETS	LIABILITIES	ASSETS	LIABILITIES
Investment in stocks	10,000	0	10,000	0
Investment in bonds	20,000	0	20,000	0
Investment in mutual funds	10,000	0	10,000	0
Investment in real estate	0	0	0	0
Investment in cash	0	0	0	0
Investment in other securities	0	0	0	0
Total	40,000	0	40,000	0

GENERAL PURPOSES OF THE INVESTMENT  
 SOCIAL SERVICE  
 UNIT OF INVESTMENT  
 SECTION OF THE TRADING AND INVESTING

GENERAL PURPOSES OF THE INVESTMENT  
 SOCIAL SERVICE  
 UNIT OF INVESTMENT  
 SECTION OF THE TRADING AND INVESTING

GENERAL PURPOSES OF THE INVESTMENT SOCIAL SERVICE UNIT OF INVESTMENT SECTION OF THE TRADING AND INVESTING	1997		1996	
	ASSETS	LIABILITIES	ASSETS	LIABILITIES
Investment in stocks	10,000	0	10,000	0
Investment in bonds	20,000	0	20,000	0
Investment in mutual funds	10,000	0	10,000	0
Investment in real estate	0	0	0	0
Investment in cash	0	0	0	0
Investment in other securities	0	0	0	0
Total	40,000	0	40,000	0

GENERAL PURPOSES OF THE INVESTMENT  
 SOCIAL SERVICE  
 UNIT OF INVESTMENT  
 SECTION OF THE TRADING AND INVESTING

GENERAL PURPOSES OF THE INVESTMENT  
 SOCIAL SERVICE  
 UNIT OF INVESTMENT  
 SECTION OF THE TRADING AND INVESTING

GENERAL PURPOSES OF THE INVESTMENT SOCIAL SERVICE UNIT OF INVESTMENT SECTION OF THE TRADING AND INVESTING	1997		1996	
	ASSETS	LIABILITIES	ASSETS	LIABILITIES
Investment in stocks	10,000	0	10,000	0
Investment in bonds	20,000	0	20,000	0
Investment in mutual funds	10,000	0	10,000	0
Investment in real estate	0	0	0	0
Investment in cash	0	0	0	0
Investment in other securities	0	0	0	0
Total	40,000	0	40,000	0



STATEMENT OF WORKS  
 COMMERCIAL INSURANCE

STATEMENT OF WORKS

PROVISIONS OF THE POLICY - COVERED PERILS

(Business) B

Commercial Insurance of Insured, Incorporated,  
 and Chapter 11 Trust (Insured's) Commercial Policy, Type  
 for the Term Ending December 31, 1978 and 1979

	1978		1979		TOTAL	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
Commercial Insurance of Insured, Incorporated	20,000	100.00	20,000	100.00	40,000	100.00
Chapter 11 Trust (Insured's) Commercial Policy, Type	-	-	-	-	-	-
<b>Total</b>	<b>20,000</b>	<b>100.00</b>	<b>20,000</b>	<b>100.00</b>	<b>40,000</b>	<b>100.00</b>
Commercial Insurance of Insured, Incorporated	10,000	50.00	10,000	50.00	20,000	50.00
Chapter 11 Trust (Insured's) Commercial Policy, Type	10,000	50.00	10,000	50.00	20,000	50.00
<b>Total</b>	<b>20,000</b>	<b>100.00</b>	<b>20,000</b>	<b>100.00</b>	<b>40,000</b>	<b>100.00</b>

CONDUCT RESEARCH ON THE VARIOUS FORMS  
OF SOCIAL SECURITY  
IN ORDER TO DETERMINE

THEIR VALUE TO THE FUTURE OF THE NATION

FOR THE YEAR 1964 (including 1963 and 1962)  
AND TO BE REPORTED TO THE HOUSE OF REPRESENTATIVES  
AND SENATE BY THE COMMISSION ON SOCIAL SECURITY

SECTION 3  
CONTINUED

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	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972
CONDUCT RESEARCH ON THE VARIOUS FORMS OF SOCIAL SECURITY IN ORDER TO DETERMINE THEIR VALUE TO THE FUTURE OF THE NATION	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

\*\*\*\*\*  
\*\*\*\*\*

	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972
CONDUCT RESEARCH ON THE VARIOUS FORMS OF SOCIAL SECURITY IN ORDER TO DETERMINE THEIR VALUE TO THE FUTURE OF THE NATION	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

\*\*\*\*\*  
\*\*\*\*\*

	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972
CONDUCT RESEARCH ON THE VARIOUS FORMS OF SOCIAL SECURITY IN ORDER TO DETERMINE THEIR VALUE TO THE FUTURE OF THE NATION	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

Annual Report of the FORTY-FOURTH  
 FISCAL YEAR  
 STATE OF IOWA

Report of the Finance and Management

Section 1  
 Statement

General increase in income, expenditures,  
 and change in fund balance—(1) percentage point  
 for the year ended March 31, 1977 and 1976

GENERAL FUND	1977		1976		PERCENTAGE CHANGE	1977	1976
	AMOUNT	%	AMOUNT	%			
REVENUE	\$ 14,206,000	100.000	\$ 13,678,000	100.000	3.87	\$ 14,206,000	\$ 13,678,000
EXPENDITURES	14,120,000	100.000	13,610,000	100.000	4.99	14,120,000	13,610,000
CHANGE IN FUND BALANCE	86,000	0.605	68,000	0.500	25.00	86,000	68,000
TOTAL FUND BALANCE	14,292,000	100.605	13,746,000	100.500	3.96	14,292,000	13,746,000
PERCENTAGE OF REVENUE TO EXPENDITURES	100.000		100.000			100.000	100.000
PERCENTAGE OF REVENUE TO TOTAL FUND BALANCE	99.360		99.040		0.320	99.360	99.040
PERCENTAGE OF EXPENDITURES TO TOTAL FUND BALANCE	99.360		99.040		0.320	99.360	99.040

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

STATEMENT OF REVENUES OF THE COUNTY BOARD  
 FISCAL YEAR 2000  
 REVENUES OF THE COUNTY BOARD

REVENUES OF THE COUNTY BOARD

Individual Revenues of Special, Independent, and Strategic  
 Fund Sources - Budget (Total Budget and Actual)  
 (Actual) and (Budget) Revenue Funds  
 For the Year Ended December 31, 2000

	General Fund		Special Revenue Funds		Total Items (dollar)	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES</b>						
Operating Revenues and Transfers	\$750,000	\$103,776	\$130,000	\$0	\$0	\$103,776
Non-Operating Revenues	40,000	16,000	1,000	0	1,000	16,000
<b>Total Revenues</b>	\$790,000	\$119,776	\$131,000	\$0	\$1,000	\$119,776
<b>Expenses</b>						
Operating Expenses	3,000	2,000	100,000	100,000	103,000	102,000
Non-Operating Expenses	100,000	117,776	30,000	0	30,000	117,776
<b>Total Expenses</b>	\$103,000	\$119,776	\$130,000	\$100,000	\$133,000	\$219,776
<b>Surplus (Deficit)</b>	\$687,000	0	\$1,000	\$0	\$1,000	\$0

See accompanying notes and an independent audit of these financial statements.

GENERAL ACCOUNTS TO THE HONORARY COMMISSIONER

GENERAL SERVICE

State of Connecticut

Period of 12 Months ending 12/31/1971

Balance 0

Complied Statement of Income, Expenditures, and Receipts is

As of Accounts - Budget (BGA Budget) and Actual.

Actual and Budget Amounts in

Dollars and Cents

For the Year Ended December 31, 1971

	Actual Total	Special Revenue Funds		Total (New Entry)
		Budget	Actual	
Budget	14,000	14,000	0	14,000
Actual	14,000	14,000	0	14,000
Balance	0	0	0	0
Receipts	0	0	0	0
Expenditures	0	0	0	0
Balance	0	0	0	0

GENERAL SERVICE

General Service - Budget

Actual and Budget Amounts

in Dollars and Cents

For the Year Ended December 31, 1971

Actual Total

Budget

Actual

Total

Receipts

Expenditures

Balance

Receipts

Expenditures

Balance

GENERAL ACCOUNT OF THE TRUST-FUND  
 GENERAL FUND  
 PORTION OF THE TRUST-FUND  
 PORTION OF THE TRUST-FUND

GENERAL ACCOUNT OF TRUST-FUND, AND TRUST-FUND  
 FUND BALANCE - TRUST-FUND AND TRUST-FUND  
 (GENERAL AND SPECIAL TRUST-FUND)

FOR THE YEAR ENDING NOVEMBER 30, 1947

GENERAL FUND  
 PORTION OF THE TRUST-FUND

	General Fund		Special Income Funds		Total Income Funds
	Budget	Variance	Budget	Variance	Total
Income	\$ 14,000	\$ 16,200	\$ 100,000	\$ 99,000	\$ 209,000
Expenses	(14,000)	(14,000)	(100,000)	(99,000)	(203,000)
Total	\$ 0	\$ 2,200	\$ 0	\$ 0	\$ 2,200
Balance, January 1, 1947	100,000	100,000	100,000	100,000	300,000
Balance, November 30, 1947	100,000	102,200	100,000	100,000	302,200
Total	\$ 100,000	\$ 104,400	\$ 100,000	\$ 100,000	\$ 302,200

GENERAL ACCOUNT OF TRUST-FUND  
 AND TRUST-FUND BALANCE  
 PORTION OF THE TRUST-FUND  
 PORTION OF THE TRUST-FUND  
 PORTION OF THE TRUST-FUND

STATEMENT OF THE MEMBERSHIP  
 FEDERAL RESERVE  
 SYSTEM OF MEMBERS

Residence of Dr. Truman and Washington

MEMBERS

Individual Members of Services, Institutions, and Groups in

Total Members: 1000 (Total Assets and Liabilities)

Quoted: 400 (Total Assets and Liabilities)

Not Quoted: 600 (Total Assets and Liabilities)

For the Year Ended December 31, 1994

	Total Assets	Total Liabilities	Total Equity	Total Assets	Total Liabilities	Total Equity
MEMBERSHIP ON BALANCE SHEET	1000.000	270.000	730.000	1000.000	270.000	730.000
Total Assets	1000.000	270.000	730.000	1000.000	270.000	730.000
Total Liabilities	270.000	270.000	0.000	270.000	270.000	0.000
Total Equity	730.000	0.000	730.000	730.000	0.000	730.000
MEMBERSHIP ON BALANCE SHEET	1000.000	270.000	730.000	1000.000	270.000	730.000
Total Assets	1000.000	270.000	730.000	1000.000	270.000	730.000
Total Liabilities	270.000	270.000	0.000	270.000	270.000	0.000
Total Equity	730.000	0.000	730.000	730.000	0.000	730.000

ANNUAL REPORT OF THE BOARD OF DIRECTORS  
 OF THE UNIVERSITY OF CALIFORNIA  
 1965-1966

FINANCIAL STATEMENTS

Page 25

Consolidated Statement of Income, Expenditures, and Changes in

Net Assets - Budget (State Appropriation and Special)

Income and Expenditures - Summary Table

For the Year Ended December 31, 1966

Account	Actual		Budget		Variance		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Income	100,000	100,000	100,000	100,000	0	0	100,000	100,000
Expenditures	(80,000)	(80,000)	(80,000)	(80,000)	0	0	(80,000)	(80,000)
Net Assets	20,000	20,000	20,000	20,000	0	0	20,000	20,000
Income	100,000	100,000	100,000	100,000	0	0	100,000	100,000
Expenditures	(80,000)	(80,000)	(80,000)	(80,000)	0	0	(80,000)	(80,000)
Net Assets	20,000	20,000	20,000	20,000	0	0	20,000	20,000

Expenditures

General operations - salaries

Materials and related benefits

Travel

Depreciation and repairs

Utilities

Insurance

Office supplies

Other expenditures

TOTAL EXPENDITURES

Income

Net Assets



FINANCIAL STATEMENTS OF THE COUNTY-WIDE  
 FINANCIAL STATEMENTS  
 STATE OF CALIFORNIA

Division of the Treasury and Management

Condensed Statement of Revenues, Appropriations, and Changes in  
 Fund Balances - Budget (with prior year adjustment)

(General and Special Revenue Funds)  
 For the year ended December 31, 1978

(Continued)

	GENERAL FUND		SPECIAL REVENUE FUNDS		TOTAL COUNTY WIDE	
	Budget	Actual	Budget	Actual	Budget	Actual
STATE FUNDING (1978)						
Special Transfer to	\$ 20,000	\$ 100,000	\$ 0	\$ 0	\$ 20,000	\$ 100,000
Operating Transfers to	1,000,000	984,770	100,000	-	1,100,000	984,770
TOTAL STATE FUNDING (1978)	\$ 1,020,000	\$ 1,084,770	\$ 100,000	\$ 0	\$ 1,120,000	\$ 1,084,770
REVENUES OF SPECIAL FUNDS						
State Property Tax	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000
State Income Tax	100,000	100,000	100,000	100,000	200,000	200,000
State Sales Tax	100,000	100,000	100,000	100,000	200,000	200,000
State License Tax	100,000	100,000	100,000	100,000	200,000	200,000
State Other	100,000	100,000	100,000	100,000	200,000	200,000
TOTAL REVENUES OF SPECIAL FUNDS	\$ 1,400,000	\$ 1,400,000	\$ 400,000	\$ 400,000	\$ 1,800,000	\$ 1,800,000
TOTAL COUNTY-WIDE REVENUES	\$ 2,420,000	\$ 2,484,770	\$ 500,000	\$ 400,000	\$ 2,920,000	\$ 2,884,770
APPROPRIATIONS						
General Fund	\$ 1,000,000	\$ 984,770	\$ 100,000	\$ 0	\$ 1,100,000	\$ 984,770
Special Funds	1,400,000	1,400,000	400,000	400,000	1,800,000	1,800,000
TOTAL APPROPRIATIONS	\$ 2,400,000	\$ 2,384,770	\$ 500,000	\$ 400,000	\$ 2,900,000	\$ 2,784,770
CHANGES IN FUND BALANCES						
Beginning Balance	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000
Revenues	1,420,000	1,484,770	400,000	400,000	1,820,000	1,800,000
Appropriations	(1,400,000)	(1,384,770)	(500,000)	(400,000)	(1,900,000)	(1,784,770)
Ending Balance	\$ 1,020,000	\$ 1,099,000	\$ 900,000	\$ 1,000,000	\$ 2,020,000	\$ 2,015,230

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

SPECIAL REVENUE FUNDS  
December 31, 1937 and 1938

TITLE IV-D FUND AND SPECIAL FEE FUND

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 113 of the 1938 Legislature to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their family and children, to locate absent parents, to establish paternity, and to obtain family and child support. The program is funded 34% at the local level, and 66% federally.

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

FEE FUND

The Fee Fund (Worthless Check Collection Fee Fund) is established in accordance with Louisiana Revised Statute 14:16, which provides that the District Attorney may collect a fee whenever his office collects restitution of insurance of worthless checks.

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

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

Statement B

Combining Balance Sheet  
 December 31, 1997

	TITLE IV-D AND SPECIAL FUND CLASS	FUND CLASS	TOTAL
<b>ASSETS</b>			
Cash	\$ 25,439	\$ 43,439	\$ 78,878
Receivables:			
Grant from Louisiana Department of Social Services	29,439	-	29,439
Due from other	-	1,056	1,056
	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>\$ 55,062</b>	<b>\$ 44,504</b>	<b>\$108,456</b>
	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable and accrued liabilities due to state of Louisiana	\$ 18,349	\$ -	\$ 18,349
	-	5,937	5,937
	-----	-----	-----
<b>Total Liabilities</b>	<b>18,349</b>	<b>5,937</b>	<b>23,346</b>
Fund Equity:			
Fund balances - unreserved - undesignated	33,613	38,497	71,110
	-----	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 55,062</b>	<b>\$ 44,504</b>	<b>\$108,456</b>
	-----	-----	-----

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

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

Statement F

Combining Balance Sheet  
 December 31, 1996

	TITLE IV-D AND SPECIAL FUNDS	FUNDS	TOTAL
	FUNDS	FUNDS	
<b>ASSETS</b>			
Cash	\$ 16,087	\$83,553	\$ 99,640
Receivables:			
Grant from Louisiana Department of Social Services	34,488	-	34,488
Due from other	-	1,888	1,888
	-----	-----	-----
TOTAL ASSETS	\$ 50,565	\$84,689	\$135,174
	-----	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 28,197	\$ -	\$ 28,197
Due to State of Louisiana	-	5,089	5,089
	-----	-----	-----
Total Liabilities	28,197	5,089	25,284
<b>Fund Equity:</b>			
Fund balances -			
Unreserved - undesignated	30,368	79,332	109,660
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 58,565	\$84,400	\$132,974
	-----	-----	-----

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

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

Statement G

Combining Statement of Revenue, Expenditures,  
 and Changes in Fund Balance  
 For the Year Ended December 31, 1997

	TITLE IV-B AND SPECIAL			
	FROM FUND	FROM FUND		TOTAL
<b>REVENUE</b>				
Use of money and property -				
Interest earnings	\$ -	\$ 654	\$	654
Grant - from Louisiana Department of Social Services:				
Reimbursement of administrative costs	235,432	-		235,432
Incentive payments	105,388	-		105,388
Grant - Violent Crime Prosecution	10,315	-		10,315
Grant - Victim Assistance Program	17,500	-		17,500
Grant - Juv. Comm. Svc. Program	11,388	-		11,388
Grant - from State of Louisiana	38,485	-		38,485
Fees - fees account	12,994	146,899		159,893
Diversionary program	-	58,815		58,815
	-----	-----		-----
Total revenue	428,379	305,668		734,047
<b>EXPENDITURES</b>				
General government - judicial:				
Salaries and related benefits	813,973	1,581		815,554
Materials and supplies:				
Office	18,151	33,788		51,939
Automobile	13,787	2,325		16,112
Other expenditures	13,415	37		13,452
Capital expenditures	-	24,980		24,980
	-----	-----		-----
Total expenditures	836,412	63,382		900,794
<b>NET (DEFICIENCY) OF RESOURCES</b>				
<b>FROM EXPENDITURES</b>	\$ 1410,854	\$ 137,276		\$ 1548,130
	-----	-----		-----

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

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

Statement 0  
 (Continued)

Combining Statement of Revenue, Expenditures,  
 and Changes in Fund Balance  
 For the Year Ended December 31, 1997

	TITLE IV-B AND SPECIAL		
	FUND	FUND	TOTAL
	FUND	FUND	
Other Financing Sources (Uses)			
Operating Transfer In	\$294,329	\$ -	\$ 294,329
Operating Transfer Out	-	(54,281)	( 54,281)
Interfund Transfer In	123,025	-	123,025
Interfund Transfer Out	(25)	(123,000)	(123,025)
TOTAL Other Financing Sources (Uses)	497,329	(177,281)	320,048
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	7,345	(68,015)	( 60,670)
FUND BALANCES AT BEGINNING OF YEAR	30,340	79,513	109,853
FUND BALANCES AT END OF YEAR	\$ 37,685	\$ 11,498	\$ 49,183

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

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

Statement 11

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

	TITLE IV-D AND SPECIAL FUND	FUND	TOTAL
<b>REVENUES</b>			
Use of money and property			-
Interest earnings	\$ -	\$ 2,133	\$ 2,133
Transfers from Louisiana Department of Social Services:			
Reimbursement of admin. costs	190,336	-	190,336
Incentive payments	129,424	-	129,424
Grant - Violent Crime Prosecution	4,945	-	4,945
Grant - From State of Louisiana	28,785	-	28,785
Fee - Fee account	10,815	167,337	178,152
Discretionary program	-	24,370	24,370
Other revenue	-	-	-
	-----	-----	-----
Total revenues	364,407	364,540	728,947
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries and related benefits	728,374	-	728,374
Materials and supplies:			
Office	18,373	23,518	41,891
Automobile	13,185	1,011	14,196
Capital expenditures	-	88,782	88,782
Other expenditures	221	7,852	8,073
	-----	-----	-----
Total expenditures	737,773	130,955	868,727
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
OVER EXPENDITURES	\$ (163,366)	\$ 41,085	\$ (122,281)
	-----	-----	-----

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

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

Statement B  
 (continued)

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

	TITLE IV-D AND SPECIAL FUND	FUND	TOTAL
Other Financing Sources (Uses)			
Operating Transfer In	\$233,779	\$ -	\$233,779
Operating Transfer Out	-	-	-
Intrafund Transfer In	275,971	75,971	351,942
Intrafund Transfer Out	(75,971)	(200,000)	(275,971)
Total Other Financing Sources (Uses)	382,808	(124,029)	258,779
EXCESS (DEFICIENCY) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	15,571	(80,844)	(65,273)
FUND BALANCE AT BEGINNING OF YEAR	35,925	140,456	176,381
FUND BALANCE AT END OF YEAR	\$ 51,496	\$ 59,612	\$111,108

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



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

FIDUCIARY FUND TYPE  
AGENCY FUNDS  
December 31, 1987 and 1988

RESTITUTION FUND

The Restitution Fund was established in accordance with Louisiana Revised Statute 18:71 and is used to account for collections of restitution from defendants who issued worthless checks. Deductions from this fund are made to individuals or companies who cashed the checks and to the Fees Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statute 15:138 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 15:136 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.

DISTRICT ATTORNEY OF THE TRUSTEES-SECTION  
 JUDICIAL DISTRICT  
 STATE OF LOUISIANA  
 Parish of St. Tammany and Washington  
 FIDUCIARY FUND TRUST  
 AGENCY FUNDS

Statement 1

Statement of Changes in Assets and Liability  
 For the Years Ended December 31, 1997 and 1998

	HESTITATION FUND	ASSET FORFEITURE TRUST FUND	ASSET FORFEITURE FUND	TOTAL
<b>ASSETS</b>				
Cash Balance 1/01/96	\$ 0,340	\$ 248,483	\$ 15,531	\$ 272,074
Additions - 1996	11,947	145,723	115,000	272,670
Payments - 1996	(12,072)	(109,151)	(104,311)	(225,534)
Cash Balance 12/31/96	0,015	284,975	26,220	319,210
Additions - 1997	16,680	161,340	103,161	281,181
Payments - 1997	(16,318)	(134,095)	(106,306)	(256,723)
Cash Balance 12/31/97	\$ 0,377	\$ 312,386	\$ 22,983	\$ 343,676
<b>LIABILITIES</b>				
Trust Funds Payable-				
Balance 01/01/96	\$ 0,340	\$ 248,483	\$ 15,531	\$ 272,074
Additions - 1996	11,947	145,723	115,000	272,670
Payments - 1996	(12,072)	(109,151)	(104,311)	(225,534)
Trust Funds Payable Balance 12/31/96	0,015	284,975	26,220	319,210
Additions - 1997	16,680	161,340	103,161	281,181
Payments - 1997	(16,318)	(134,095)	(106,306)	(256,723)
Trust Funds Payable Balance 12/31/97	\$ 0,377	\$ 312,386	\$ 22,983	\$ 343,676

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, 1997 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district and is the representative of the state before the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Second Judicial District encompasses the parishes of St. Tammany and Washington, Louisiana.

A. REPORTING ENTITY

For years beginning after December 15, 1993, Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

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

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1997 and 1996

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:

GENERAL FUND:

DISTRICT ATTORNEY'S EXPENSES - The General Fund (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 15:571.12, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

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

FIDUCIARY FUND:

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

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

Notes to the Financial Statements- continued

For the Years Ended December 31, 1987 and 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -Continued

C. PROPERTY AND EQUIPMENT

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

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

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

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1987 and 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. BASIS OF ACCOUNTING

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

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

Revenues

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

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

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

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

Substantially all other revenue 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, 1997 and 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -  
Continued

B. COMPENSATED AGENCIES

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

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

As December 31, 1997, and 1998, the District Attorney had no accumulated and vested employee leave benefits required to be reported in accordance with the Governmental Accounting Standards Board Statement No. 16 (GASB 16).

F. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1997 and 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. BUDGETS AND BUDGETARY ACCOUNTING - Continued

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

G. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

The total columns on the statements are for overview and are captioned Memo Only to indicate that they are presented only to facilitate financial analysis. Items in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Whether in 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, 1997 and 1996, the book balance of the District Attorney's deposits was \$2,167,843 and \$1,426,690; and the bank balance was \$1,178,217 and \$1,441,809 respectively. Of the bank balance, \$215,344 and \$311,175 was covered by federal depository insurance and \$962,873 and \$1,230,734 respectively was covered by collateral held at the pledging fiscal agent bank in the District Attorney's name. The District Attorney has a three-party custodian agreement between the District Attorney, the National National Bank of New Orleans, and the State Street Bank & Trust Co.



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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1993 and 1994

NOTE 2 - CASH AND CASH EQUIVALENTS - Continued

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

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

Deposits Covered By	Category			Bank Balance	Pledged Market Value
	1	2	3		
<b>1993</b>					
U.S. Treasury Bills & Notes	\$ 842,853	\$ -	\$ -	\$ 842,853	\$1,427,140
FDIC Insurance	215,364	-	-	215,364	215,364
Total Deposits	\$1,170,217	\$ -	\$ -	\$1,170,217	\$1,642,504
<b>1994</b>					
U.S. Treasury Bills & Notes	\$1,230,734	\$ -	\$ -	\$1,230,734	\$1,785,934
FDIC Insurance	211,176	-	-	211,176	211,176
Total Deposits	\$1,441,910	\$ -	\$ -	\$1,441,910	\$1,997,110

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, 1987 and 1986

**NOTE 3 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	1987	1986
Balance, January 1	\$ 440,401	\$222,265
Additions:		
Equipment purchases	222,134	34,526
Vehicle purchases	59,426	68,497
Building renovations	79,550	204,960
Deductions:		
Transfers to other governmental units	(12,298)	(62,298)
	-----	-----
Balance, December 31	\$ 782,409	\$464,461
	-----	-----

**NOTE 4 - PENSION PLANS**

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

The District Attorney's office joined the system on October 1, 1989, and the payroll for employees covered by the System for the period ended December 31, 1987, and 1986 was \$218,984 and \$230,892 respectively. The District Attorney's total payroll was \$421,993 and \$550,919 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 heretofore are as follows:

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1987 and 1986

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 50, 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 25 to 60 per cent of the member's final compensation.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1997 and 1996

NOTE 4 - PENSION PLANS - Continued

(B) Plan B Fund Benefits:

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

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

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

(C) Employer and Member Contributions:

Contributions to the pension plans are established by Statute at certain percentage rates for Plans A and B for the years 1997 and 1996. Member contributions are deducted from the member's salary, and remitted by the participating employers.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1997 and 1996

NOTE 4 - PENSION PLANS - Continued

Contribution requirements for the years 1997 and 1996 are as follows:

	PLAN A		TOTAL
	MEMBER	EMPLOYEE	
<b>1997</b>			
Contribution Rate	8.5%	8.25%	
Contribution Requirement	\$20,841	\$17,231	\$38,072

<b>1996</b>			
Contribution Rate	8.5%	7.25%	
Contribution Requirement	\$21,827	\$18,682	\$40,509

	PLAN B		TOTAL
	MEMBER	EMPLOYEE	
<b>1997</b>			
Contribution Rate	2.0%	1.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-
<b>1996</b>			
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 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

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

Notes to the Financial Statements - Continued  
For the Years Ended December 31, 1997 and 1996

NOTE 4 - PENSION PLANS - Continued

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

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

	1996
Pension benefit obligation	\$887,833,379
Assets at net book value	786,129,880
	-----
Unfunded Pension Benefit Obligation	\$101,703,499

The District Attorney's contribution represented .0800% and .0244% for 1997 and 1996 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on 1996 Parochial Retirement System audit report.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the system's December 31, 1996 actuarial valuation report. The District Attorney does not guarantee the benefits granted by the System.

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

The District Attorney's payroll for employees covered by the System for the period ended December 31, 1997, and 1996 was \$377,130 and \$292,150 respectively. The District Attorney's total payroll was \$612,983 and \$598,539 respectively.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1997 and 1996

NOTE 4 - PENSION PLANS - Continued

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

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

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

The calculation of average salary restricts increases in non-state compensation to 10% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation.

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

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

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

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1997 and 1996

NOTE 4 - PENSION PLANS - Continued

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

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

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

This retirement system is funded by employee contributions and percentage of taxes and revenue sharing funds, and if required, 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, 1995, 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. As of July 1, 1997, the percentage in effect is 1.25%. The employer rate did not change.



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, 1987 and 1986

NOTE 4 - PENSION PLANE - Continued

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, advanced 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 FMSB and employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Contribution requirements for the year are as follows:

		1987		
		MEMBER	EMPLOYEE	TOTAL
1-1-87	6-30-87			
	Contribution Rate	7%	3.5%	
	Contribution Requirement	\$11,023	\$ 4,522	\$ 16,045
7-1-87	12-31-87			
	Contribution Rate	7%	3.25%	
	Contribution Requirement	\$31,078	1,978	33,056
		-----	-----	-----
		\$32,889	\$ 4,300	\$ 38,089
		-----	-----	-----
		1986		
		MEMBER	EMPLOYEE	TOTAL
1-1-86	6-30-86			
	Contribution Rate	7%	3.25%	
	Contribution Requirement	\$10,642	\$ 4,941	\$ 15,583
7-1-86	12-31-86			
	Contribution Rate	7%	3.0%	
	Contribution Requirement	8,800	3,800	13,331
		-----	-----	-----
		\$20,408	\$ 8,448	\$ 28,918
		-----	-----	-----

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1997 and 1998

NOTE 4 - PENSION PLANS - Continued

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

	June 30, 1997	June 30, 1998
Pension benefit obligation	\$ 98,898,825	\$79,814,812
Actuarial asset value	102,598,828	95,297,892
	*****	*****
Assets in excess of pension benefit obligation	\$ 13,699,999	\$15,473,060
	*****	*****

The District Attorney's contribution represented 0.2813% and 0.2115% for 1997 and 1998 respectively of total contributions required for all participating entities. The District Attorney's information is based on a calendar year, while the District Attorney Retirement System is on a fiscal year.

Historical trend information showing the System's progress in accumulating assets to pay benefits when due is presented in the System's June 30, 1997 and 1998 actuarial valuation reports. The District Attorney of the 22nd Judicial District does not guarantee the benefits granted by the System.

DISTRICT ATTORNEY OF THE 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, 1997 and 1996

NOTE 4 - LEASES

The District Attorney's office has operating leases as of December 31, 1997, and 1996 respectively. The lease expenditures are as follows:

	<u>1997</u>	<u>1996</u>
Vehicles	\$ -	\$ -
Computer equipment	-	-
Building	35,840	24,699

Future minimum rental commitments under operating leases are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
1998	531,535
1999	22,525

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

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

NOTE 6 - LITIGATION AND CLAIMS

The District Attorney of St. Tammany Parish is currently the co-defendant with the then Sheriff of St. Tammany Parish (Pvt. Comelotte) in a federal lawsuit involving malicious prosecution filed in 1991. 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 \$2,800,000 to \$4,000,000. A trial date has not been set and the case is in continuance.

DISTRICT ATTORNEY OF THE THIRTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARTNERS OF H. THOMAS and Washington

Notes to the Financial Statements - Continued  
For the Years Ended December 31, 1997 and 1996

NOTE 6 - LITIGATION AND CLAIMS - 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 1986, the District Attorney's office sued the Washington Parish Police Jury for reimbursement of 1986 operating expenses totaling \$88,895. In March 1987, the District court ruled in favor of the District Attorney with an award of \$88,895. 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 \$ 88,895. The district Attorney's office has made no attempt to collect this money from the Washington Parish Police Jury. Therefore, as of December 31, 1999, the \$ 88,895 has not been recorded in the financial statements.

NOTE 7 - FEDERAL GRANTS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.783. The program is administered by the Louisiana Department of Social Services. The District Attorney receives reimbursement for approximately 68% of the allowed cost from this grant.

For the year ended December 31, 1997 and 1996 the District Attorney received approximately \$233,423 and \$186,288 respectively from the Louisiana Department of Social Services.

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, 1997 and 1996

NOTE 7 - FEDERAL GRANTS - Continued

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

Other information relative to the federal grants is disclosed in the Schedule of Expenditures of Federal Awards.

# RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

TELEPHONE OFFICE

P.O. BOX 1008

CONVENTION, LOUISIANA 70404

TELEPHONE HOME 923-2207

RONALD W. GARRITY, CPA

VERLA L. GARRITY, CPA

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL, OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

### Compliance

I have audited the compliance of the District Attorney of the Twenty-Second Judicial District of the State of Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget 1980 Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended December 31, 1987. The District Attorney of the Twenty-Second Judicial District of the State of Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of District Attorney of the Twenty-Second Judicial District of the State of Louisiana's management. My responsibility is to express an opinion on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of State Local Governments and Non-Profit Organizations. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit, including examining, on a test basis, evidence about District Attorney of the Twenty-Second Judicial District's of the State of Louisiana's compliance with these requirements and performing such other procedures as I considered necessary in the circumstances, I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the District Attorney of the Twenty-Second Judicial District of the State of Louisiana's compliance with these requirements.

The Honorable Walter P. Reed  
Page 2

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 referred to above that are applicable to each of the major federal programs for the year ended December 31, 1987.

Internal Control Over Compliance

The management of District Attorney of the Twenty-Second Judicial District of the State of Louisiana, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered District Attorney of the Twenty-Second Judicial District of the State of Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with GAO Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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

  
Ronald W. Garrity,  
Certified Public Accountant  
June 15, 1988

DISTRICT ATTORNEY OF THE THIRTY-SECOND  
JUDICIAL DISTRICT  
STATE OF LOUISIANA

Parishes of St. Tammany and Washington

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 1997

Federal/State/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Federal Reimbursement Expenditures
U.S. Department of Health and Human Services Programs: Pass-Through State Department of Social Services			
Child Enforcement Services:	93.943	DOA 260200114 DSS 6321	\$363,488
Other Federal Assistance			
U.S. Bureau of Justice Assistance Act Pass-Through Louisiana Commission on Law Enforcement:			
Violent Crime Prosecution:	16.579	97-B-056088006	10,315
Victim Assistance Program:	16.578	96-C-030000046	17,500
U.S. Juvenile Justice & Delinquency Prevention Act Pass-Through Louisiana Commission on Law Enforcement:			
Juvenile Community Service Program:	16.540	96-J-056000000	11,156
			-----
TOTAL:			\$392,459
			-----



# RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

THOMAS STREET

PO BOX 198

MONROE, LOUISIANA 70501

TELEPHONE (504) 834-1117

RONALD W. GARRITY, C.P.A.

MEMBER I. F. O. A.

MEMBER  
AMERICAN INSTITUTE OF C.P.A.'S  
SECTION OF LOUISIANA, I.A.O.

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL, OVER FINANCIAL REPORTING MADE ON BEHALF OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

I have audited the component 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 December 31, 1987, and have issued my report thereon dated June 15, 1988. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether District Attorney of the Twenty-second Judicial District component unit financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Twenty-second Judicial District of the State of Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

**RONALD W. GARRITY**

CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter P. Reed  
Page 2

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

*Ronald W. Garrity CPA*  
Ronald W. Garrity  
Certified Public Accountant  
June 15, 1988

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

For the year ended December 31, 1997

SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was issued on the financial statements of the auditee.
2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no findings which are required to be reported under Section 510 (a) of Circular A-133.
7. The major program for the year ended December 31, 1997 was Department of Health & Human Services IV-D Program.
8. The dollar threshold to distinguish between Type A and Type B programs is \$200,000.
9. The auditee did qualify as a low-risk auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AIDING

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

SUPPLEMENTAL INFORMATION SCHEDULE

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

Schedule 1

Schedule of Changes in the Balance of Restitution to Victims  
 For the Years Ended December 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	\$ 8,028 *****	\$ 8,340 *****
<u>ADDITIONS</u>		
Collections:		
Restitution payments	16,840	11,388
Fees	1,820	740
Other	"	"
Total additions	18,660 -----	12,907 -----
<u>DEDUCTIONS</u>		
Settlements:		
Restitution victims	12,888	18,358
Fees Special Revenue Fund	3,720	1,578
Other settlements	"	281
Total deductions	16,608 -----	20,217 -----
<u>BALANCE AT END OF YEAR</u>	\$ 8,379 *****	\$ 8,028 *****