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

Annual Financial Report
For the Years Ended
December 31, 1998 and 1997

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Release Date 7-21-99

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

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

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

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

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

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying 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, 1998 and 1997; 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. Our responsibility is to express an opinion on these financial statements based on my audit.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards issued by the Comptroller of the United States. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 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, 1998 and 1997, and the results of its operations for the years then ended in conformity with generally accepted accounting principles. Also, in our 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, 1998 and 1997, 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 P. Reed
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As discussed in Note 7 to the financial statements, the District Attorney of the Twenty-Second Judicial District is a defendant in a lawsuit alleging malicious prosecution. The District Attorney of the Twenty-Second Judicial District has filed a motion asking for prosecutorial immunity. No trial date has been set. The ultimate outcome of the litigation cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying financial statements.

Our audit was conducted for the purpose of forming an opinion on the 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, we have also issued a report dated June 10, 1999 on our consideration of The District Attorney of the Twenty Second Judicial District's internal control structure and a report dated June 10, 1999 on its compliance with laws and regulations.

Ronald Garrity CPA

June 10, 1999

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

Statement A

Combined Balance Sheet - All Fund Types and Account Group
 December 31, 1998 and 1997

	-----1998-----						-----1997-----						
	GOVERNMENTAL		FIDUCIARY		ACCOUNT		GOVERNMENTAL		FIDUCIARY		ACCOUNT		
	FUND TYPES	SPECIAL	FUND TYPES	FUND TYPES	GENERAL	GROUP -	FUND TYPES	SPECIAL	FUND TYPES	GENERAL	GROUP -	TOTALS	
	(DISTRICT	REVENUE	AGENCY	(DISTRICT	GENERAL	GENERAL	REVENUE	AGENCY	AGENCY	GENERAL	GENERAL	(MEMO	
	ATTORNEY'S	FUNDS	FUNDS	ATTORNEY'S	FIXED	FIXED	EXPENSES)	FUNDS	FUNDS	FIXED	ASSETS	ONLY)	
	EXPENSE)			EXPENSES)	ASSETS	ASSETS				ASSETS		ONLY)	
ASSETS													
Cash	\$ 813,880	\$106,836	\$389,536	\$ -	\$ -	\$ -	\$ 745,190	\$ 78,977	\$343,676	\$ -	\$ -	\$1,167,843	
Receivables:													
Commissions on fines and forfeitures	39,017	-	-	-	-	-	29,428	-	-	-	-	29,428	
Grant from Louisiana Department of Social Services	-	33,827	-	-	-	-	-	20,423	-	-	-	20,423	
Due from Other Govern. entity	-	-	-	-	-	-	-	-	-	-	-	-	
Due from Other	-	1,056	-	-	-	1,056	-	1,056	-	-	-	1,056	
Property and equipment	-	-	-	832,216	832,216	832,216	-	-	-	792,489	792,489	792,489	
TOTAL ASSETS	\$ 852,897	\$141,719	\$389,536	\$832,216	\$832,216	\$2,216,368	\$ 774,618	\$100,456	\$343,676	\$792,489	\$792,489	\$2,011,239	

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

Statement A
 (Continued)

Combined Balance Sheet - All Fund Types and Account Group
 December 31, 1998 and 1997

	-----1998-----				-----1997-----				
	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL REVENUE FUNDS	GENERAL FUND	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL REVENUE FUNDS	GENERAL FUND	TOTALS (MEMO ONLY)
	(DISTRICT ATTORNEY'S EXPENSE)	AGENCY FUNDS	AGENCY FUNDS	(DISTRICT ATTORNEY'S EXPENSE)	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL REVENUE FUNDS	GENERAL FUND	TOTALS (MEMO ONLY)
	ASSETS	ASSETS	ASSETS	ASSETS	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL REVENUE FUNDS	GENERAL FUND	TOTALS (MEMO ONLY)
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable and accrued liabilities	\$ 5,003	\$ 19,515	\$ -	\$ -	\$ 24,518	\$ -	\$ 18,249	\$ -	\$ 18,249
Trust funds payable	-	-	389,536	-	389,536	-	343,576	-	343,576
Due to State of Louisiana	-	5,097	-	-	5,097	-	-	-	5,097
Total Liabilities	5,003	24,612	389,536	-	419,151	-	23,346	343,676	367,022
Fund Equity:									
Investments in General fixed assets	-	-	-	832,216	832,216	-	-	792,489	792,489
Fund balances:									
Undesignated-unrestricted	847,894	117,107	-	-	774,618	77,110	-	-	851,728
Total Fund Equity	847,894	117,107	-	832,216	1,797,217	774,618	77,110	792,489	1,644,217
TOTAL LIABILITIES AND FUND EQUITY	\$ 652,897	\$ 141,719	\$ 389,536	\$ 832,216	\$ 2,216,368	\$ 774,618	\$ 100,456	\$ 343,676	\$ 2,011,239

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

Statement B

Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balances-All Governmental Fund Types
 For the Years Ended December 31, 1998 and 1997

	-----1998-----				-----1997-----			
	GOVERNMENTAL		GOVERNMENTAL		GOVERNMENTAL		GOVERNMENTAL	
	GENERAL	SPECIAL	SPECIAL	TOTAL	GENERAL	SPECIAL	SPECIAL	TOTAL
FUND	REVENUE	REVENUE	(MEMO	FUND	ATTORNEY'S	REVENUE	(MEMO	FUND
(DISTRICT	FUNDS	FUNDS) ONLY)	(DISTRICT	ATTORNEY'S	FUNDS) ONLY)	(DISTRICT
ATTORNEY'S	EXPENSE)	EXPENSE)	EXPENSE)	ATTORNEY'S	EXPENSE)	EXPENSE)	EXPENSE)	ATTORNEY'S
EXPENSE)	TOTAL	TOTAL	TOTAL	EXPENSE)	TOTAL	TOTAL	TOTAL	EXPENSE)
TOTAL	\$	\$	\$	TOTAL	\$	\$	\$	TOTAL
TOTAL	-	-	-	TOTAL	-	-	-	TOTAL
REVENUE								
Commission on fines and forfeitures	\$516,413	\$ -	\$ 516,413	\$ 353,791	\$ -	\$ -	\$ 353,791	\$ 353,791
Use of money and property - interest earnings	28,150	1,200	29,350	36,884	854	-	37,738	37,738
Grant from Louisiana Department of Social Services:								
Reimbursement of administrative costs	-	354,465	354,465	-	233,432	-	233,432	233,432
Incentive payments	-	73,959	73,959	-	105,395	-	105,395	105,395
Grant - Violent Crime Prosecution	-	52,910	52,910	-	10,315	-	10,315	10,315
Grant - Victim Assistance Program	-	24,000	24,000	-	17,500	-	17,500	17,500
Grant - Juvenile Comm. Svc. Program	-	13,784	13,784	-	11,156	-	11,156	11,156
Grant - From State of Louisiana	-	50,000	50,000	-	38,486	-	38,486	38,486
Fees - Fees account	-	179,595	179,595	-	160,993	-	160,993	160,993
Fees from various entities	204,550	-	204,550	218,567	-	-	218,567	218,567
Diversionsary Program	-	94,355	94,355	-	50,815	-	50,815	50,815
Other revenue	72	1,476	1,548	2,565	-	-	2,565	2,565
Asset Forfeiture Revenue	31,245	-	31,245	12,669	-	-	12,669	12,669
Bond Forfeiture	63,003	-	63,003	69,129	-	-	69,129	69,129
Total Revenue	\$843,433	\$845,744	\$1,689,177	\$ 693,605	\$628,946	\$ 1,322,551	\$ 1,322,551	\$ 1,322,551

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

Statement B
 (Continued)

Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balances-All Governmental Fund Types
 For the Years Ended December 31, 1998 and 1997

	-----1998-----				-----1997-----			
	GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES		GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMO ONLY)	(DISTRICT ATTORNEY'S EXPENSE)	GENERAL FUND	(DISTRICT ATTORNEY'S EXPENSE)	SPECIAL REVENUE FUNDS	TOTAL (MEMO ONLY)
EXPENDITURES								
General Government - Judicial:								
Salaries and related benefits	\$ -	\$1,024,454	\$1,024,454	\$ -	\$ -	\$ 815,153	\$ 815,153	\$ 815,153
Travel	10,405	-	10,405	8,357	-	-	-	8,357
Materials and supplies:								
Office	240,029	71,868	311,897	126,296	48,931	235,227		
Automobile	45,328	(2,161)	43,167	40,527	(772)	39,755		
Capital expenditures	53,605	-	53,605	333,335	24,980	358,315		
Other expenditures	117,645	14,731	132,376	103,870	13,432	117,302		
Total Expenditures	467,012	\$1,108,892	1,575,904	672,385	901,724	1,574,109		
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$376,421	\$ (263,148)	\$ 113,273	\$ 21,220	\$ (272,778)	\$ (251,558)		

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

Statement B
 (Continued)

Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balances-All Governmental Fund Types
 For the Years Ended December 31, 1998 and 1997

	-----1998-----	-----1997-----	GOVERNMENTAL FUND TYPES				
			GENERAL FUND		SPECIAL REVENUE FUNDS		TOTAL (MEMO ONLY)
	(DISTRICT ATTORNEY'S EXPENSE)	SPECIAL REVENUE FUNDS	TOTAL (MEMO ONLY)	(DISTRICT ATTORNEY'S EXPENSE)	SPECIAL REVENUE FUNDS	TOTAL (MEMO ONLY)	TOTAL (MEMO ONLY)
OTHER FINANCING SOURCES (USES)							
Operating Transfer In	\$ -	\$303,145	\$ 303,145	\$ 54,291	\$294,299	\$ 348,590	\$ 348,590
Operating Transfer Out	(303,145)	-	(303,145)	(294,299)	(54,291)	(348,590)	(348,590)
Total Other Financing Sources (Uses)	(303,145)	303,145	-	(240,008)	240,008	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	73,276	39,997	113,273	(218,788)	(32,770)	(251,558)	(251,558)
FUND BALANCES AT BEGINNING OF YEAR	774,618	77,110	851,728	993,406	109,880	\$1,103,286	\$1,103,286
FUND BALANCES AT END OF YEAR	\$ 847,894	\$117,107	\$ 965,001	\$ 774,618	\$ 77,110	\$ 851,728	\$ 851,728

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

Statement C

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE									
Commission on fines and forfeitures	\$390,000	\$516,413	\$ 126,413	\$ -	\$ -	\$ -	\$ 390,000	\$ 516,413	\$ 126,413
Use of money and property - interest earnings	42,000	28,150	(13,850)	1,000	1,200	200	43,000	29,350	(13,650)
Grant from Louisiana Department of Social Services:									
Reimbursement of admin. costs	-	-	-	165,000	354,465	189,465	165,000	354,465	189,465
Incentive payments	-	-	-	100,000	73,959	(26,041)	100,000	73,959	(26,041)
Grant - Violent Crime Prosecution	-	-	-	55,000	52,910	(2,090)	55,000	52,910	(2,090)
Grant - Victim Assistance Program	-	-	-	50,000	24,000	(26,000)	50,000	24,000	(26,000)
Grant - Juvenile Comm. Svc. Program	-	-	-	15,000	13,784	(1,216)	15,000	13,784	(1,216)
Grants- from State of Louisiana	-	-	-	50,000	50,000	-	50,000	50,000	-
Bond forfeiture revenue	52,000	63,003	11,003	-	-	-	52,000	63,003	11,003
Fees - Fees account	-	-	-	150,000	179,595	29,595	150,000	179,595	29,595
Fees from various entities	215,000	204,550	(10,450)	-	-	-	215,000	204,550	(10,450)
Diversionsary Program	-	-	-	30,000	94,355	64,355	30,000	94,355	64,355
Other revenue	-	72	72	6,000	1,476	(4,524)	6,000	1,548	(4,452)
Asset forfeiture revenue	15,000	31,245	16,245	-	-	-	15,000	31,245	16,245
TOTAL REVENUE	\$714,000	\$843,433	\$129,433	\$622,000	\$845,744	\$223,744	\$1,336,000	\$1,689,177	\$353,177

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

Statement C
 (Continued)

Combined Statement of Revenue, Expenditures, and Changes in

Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
General Government - Judicial:									
Salaries and related benefits	\$ -	\$ -	\$ -	\$ 725,000	\$ 1,024,454	\$ 299,454	\$ 725,000	\$ 1,024,454	\$ 299,454
Travel	8,000	10,405	2,405	-	-	-	8,000	10,405	2,405
Materials and supplies:									
Office	125,000	240,029	115,029	60,000	71,868	11,868	185,000	311,897	126,897
Automobile	36,000	45,328	9,328	10,000	(2,161)	(12,161)	46,000	43,167	(2,833)
Capital expenditures	125,000	53,605	(71,395)	75,000	-	(75,000)	200,000	53,605	(146,395)
Other expenditures	90,000	117,645	27,645	15,000	14,731	(269)	105,000	132,376	27,376
Total Expenditures	384,000	467,012	83,012	885,000	1,108,892	223,892	1,269,000	1,575,904	306,904
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 330,000	\$ 376,421	\$ 46,421	\$ (263,000)	\$ (263,148)	\$ (148)	\$ 67,000	\$ 113,273	\$ 46,273

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

Statement C
 (Continued)

Combined Statement of Revenue, Expenditures, and Changes in

Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1998

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)									
Operating Transfer In	\$ -	\$ -	\$ -	\$ 263,000	\$ 303,145	\$ 40,145	\$ 263,000	\$ 303,145	\$ 40,145
Operating Transfer Out	(263,000)	(303,145)	(40,145)	-	-	-	(263,000)	(303,145)	(40,145)
Total Other Financing Sources (Uses)	(263,000)	(303,145)	(40,145)	263,000	303,145	40,145	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 67,000	73,276	\$ 6,276	-	39,997	\$ 39,997	\$ 67,000	113,273	46,273
FUND BALANCES AT BEGINNING OF YEAR	774,618	774,618		77,110	77,110		851,728	851,728	
FUND BALANCES AT END OF YEAR	\$ 847,894	\$ 847,894		\$ 117,107	\$ 117,107		\$ 965,001	\$ 965,001	

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

Statement D

Combined Statement of Revenue, Expenditures, and Changes in
 Fund Balances - Budget (GAAP Basis) and Actual
 General and Special Revenue Funds
 For the Year Ended December 31, 1997

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE									
Commission on fines and forfeitures	\$373,000	\$ 353,791	\$(19,209)	\$ -	\$ -	\$ -	\$ 373,000	\$ 353,791	\$(19,209)
Use of money and property - interest earnings	42,000	36,884	(5,116)	1,900	854	(1,046)	43,900	37,738	(6,162)
Grants from Louisiana Department of Social Services:									
Reimbursement of admin. costs	-	-	-	200,000	233,432	33,432	200,000	233,432	33,432
Incentive payments	-	-	-	144,000	105,395	(38,605)	144,000	105,395	(38,605)
Grant - Violent Crime Prosecution	-	-	-	-	10,315	10,315	-	10,315	10,315
Grant - Victim Assistance Programs	-	-	-	-	17,500	17,500	-	17,500	17,500
Grant - Juvenile Comm. Svc. Program	-	-	-	4,000	11,156	7,156	4,000	11,156	7,156
Grants - From State of Louisiana	-	-	-	28,000	38,486	10,486	28,000	38,486	10,486
Bond Forfeitures	52,000	69,129	17,129	-	-	-	52,000	69,129	17,129
Fees - Fees account	-	-	-	164,000	160,993	(3,007)	164,000	160,993	(3,007)
Fees from various entities	217,000	218,567	1,567	-	-	-	217,000	218,567	1,567
Diversionsary Program	-	-	-	21,000	50,815	29,815	21,000	50,815	29,815
Other revenue	-	2,565	2,565	5,700	-	(5,700)	5,700	2,565	(3,135)
Asset forfeiture revenue	17,000	12,669	(4,331)	-	-	-	17,000	12,669	(4,331)
Total Revenue	\$701,000	\$ 593,605	\$(7,395)	\$568,600	\$ 528,946	\$ 60,346	\$1,269,600	\$1,322,551	\$ 52,951

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

Statement D
(Continued)

Combined Statement of Revenue, Expenditures, and Changes in

Fund Balances - Budget (GAAP Basis) and Actual

General and Special Revenue Funds

For the Year Ended December 31, 1997

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
General Government - Judicial:									
Salaries and related benefits	\$ -	\$ -	\$ -	\$700,000	\$ 815,153	\$115,153	\$ 700,000	\$ 815,153	\$ 115,153
Travel	7,100	8,357	1,257	-	-	-	7,100	8,357	1,257
Materials and supplies:									
Office	121,000	186,296	65,296	34,000	48,931	14,931	155,000	235,227	80,227
Automobile	27,000	40,527	13,527	(2,400)	(772)	1,628	24,600	39,755	15,155
Capital expenditures	120,000	333,335	213,335	90,000	24,980	(65,020)	210,000	358,315	148,315
Other expenditures	87,000	103,870	16,870	9,000	13,432	4,432	96,000	117,302	21,302
Total Expenditures	362,100	672,385	310,285	830,600	901,724	71,124	\$1,192,700	\$1,574,109	381,409
EXCESS (DEFICIENCY) OF REVENUE									
OVER EXPENDITURES	\$338,900	\$ 21,220	\$(317,680)	\$(262,000)	\$(272,778)	\$(10,778)	\$ 76,900	\$(251,558)	\$(328,458)

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

Statement D
 (Continued)

Combined Statement of Revenue, Expenditures, and Changes in

Fund Balances - Budget (GAAP Basis) and Actual

General and Special Revenue Funds

For the Year Ended December 31, 1997

	General Fund			Special Revenue Funds			Total (Memo Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OTHER FINANCING SOURCES (USES)									
Operating Transfer In	\$ -	\$ 54,291	\$ 54,291	\$262,000	\$294,299	\$ 32,299	\$ 262,000	\$ 348,590	86,590
Operating Transfer Out	(262,000)	(294,299)	(32,299)	-	(54,291)	(54,291)	(262,000)	(348,590)	(86,590)
Total Other Financing Sources (Uses)	(262,000)	(240,008)	21,992	262,000	240,008	(21,992)	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 76,900	(218,788)	\$(295,688)	\$ -	(32,770)	\$(32,770)	\$ 76,900	(251,558)	\$(328,458)
FUND BALANCES AT BEGINNING OF YEAR	993,000				109,880			1,103,286	
FUND BALANCES AT END OF YEAR	\$ 774,618				\$ 77,110			\$ 851,728	

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

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

SPECIAL REVENUE FUNDS
December 31, 1998 and 1997

TITLE IV-D FUND AND SPECIAL FEES FUND

Through June 30, 1998, the Title IV-D Fund consisted of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of the 1975 Legislature to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support 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 was funded 34% at the local level, and 66% federally. As of July 1, 1998 a new contract was signed wherein the costs eligible for reimbursement are federally funded at 100%, and incentive payments are no longer paid.

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

FEES FUND

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

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

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

Statement E

Combining Balance Sheet
 December 31, 1998

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 71,410	\$ 35,426	\$106,836
Receivables:			
Grant from Louisiana Department of Social Services	33,827	-	33,827
Due from other	-	1,056	1,056
	-----	-----	-----
TOTAL ASSETS	\$105,237	\$ 36,482	\$141,719
	=====	=====	=====
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 19,515	\$ -	\$ 19,515
Due to State of Louisiana	-	5,097	5,097
	-----	-----	-----
Total Liabilities	19,515	5,097	24,612
 Fund Equity:			
Fund balances - Unreserved - undesignated	85,722	31,385	117,107
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$105,237	\$ 36,482	\$141,719
	=====	=====	=====

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, 1997

	TITLE IV-D AND SPECIAL FEES <u>FUND</u>	FEES <u>FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 35,439	\$43,538	\$ 78,977
Receivables:			
Grant from Louisiana Department of Social Services	20,423	-	20,423
Due from other	-	1,056	1,056
	-----	-----	-----
TOTAL ASSETS	\$ 55,862	\$44,594	\$100,456
	=====	=====	=====
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 18,249	\$ -	\$ 18,249
Due to State of Louisiana	-	5,097	5,097
	-----	-----	-----
Total Liabilities	18,249	5,097	23,346
 Fund Equity:			
Fund balances - Unreserved - undesignated	37,613	39,497	77,110
	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 55,862	\$44,594	\$100,456
	=====	=====	=====

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 G

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

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
<u>REVENUE</u>			
Use of money and property - interest earnings	\$ -	\$ 1,200	\$ 1,200
Grant from Louisiana Department of Social Services:			
Reimbursement of administrative costs	354,465	-	354,465
Incentive payments	73,959	-	73,959
Grant -Violent Crime Prosecution	52,910	-	52,910
Grant -Victim Assistance Program	24,000	-	24,000
Grant -Juv.Comm.Svc.Program	13,784	-	13,784
Grant -From State of Louisiana	50,000	-	50,000
Fees -Fees account	11,660	167,935	179,595
Diversionary program	-	94,355	94,355
Other Revenue	1,476	-	1,476
	-----	-----	-----
Total revenue	582,254	263,490	845,744
 <u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits	1,024,454	-	1,024,454
Materials and supplies:			
Office	11,755	60,113	71,868
Automobile	(3,650)	1,489	(2,161)
Other expenditures	14,731	-	14,731
Capital expenditures	-	-	-
	-----	-----	-----
Total expenditures	1,047,290	61,602	1,108,892
	-----	-----	-----
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	\$(465,036)	\$201,888	\$(263,148)
	-----	-----	-----

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 G
 (Continued)

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

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
Other Financing Sources (Uses)			
Operating Transfer In	\$303,145	\$ -	\$ 303,145
Operating Transfer Out	-	-	-
Intrafund Transfer In	210,000	25,000	235,000
Intrafund Transfer Out	-	(235,000)	(235,000)
	-----	-----	-----
Total Other Financing Sources (Uses)	513,145	(210,000)	303,145
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	48,109	(8,112)	39,997
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	37,613	39,497	77,110
	-----	-----	-----
<u>FUND BALANCES AT END OF YEAR</u>	\$ 85,722	\$ 31,385	\$117,107
	=====	=====	=====

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 H

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

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
<u>REVENUE</u>			
Use of money and property interest earnings	\$ -	\$ 854	\$ 854
Grants from Louisiana Department of Social Services:			
Reimbursement of admin. costs	233,432	-	233,432
Incentive payments	105,395	-	105,395
Grant - Violent Crime Prosecution	10,315	-	10,315
Grant - Victim Assistance Program	17,500	-	17,500
Grant - From State of Louisiana	11,156	-	11,156
Fees - Fees account	38,486	-	38,486
Diversionary program	12,094	148,899	160,993
Other revenue	-	50,815	50,815
	-----	-----	-----
Total revenue	428,378	200,568	628,946
 <u>EXPENDITURES</u>			
General government - judicial:			
Salaries and related benefits	813,573	1,580	815,153
Materials and supplies:			
Office	15,151	33,780	48,931
Automobile	(3,707)	2,935	(772)
Capital expenditures	13,415	17	13,432
Other expenditures	-	24,980	24,980
	-----	-----	-----
Total expenditures	838,432	63,292	901,724
	-----	-----	-----
 <u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	 \$ (410,054)	 \$137,276	 \$ (272,778)
	-----	-----	-----

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 H
 (Continued)

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

	TITLE IV-D AND SPECIAL FEES FUND	FEES FUND	<u>TOTAL</u>
Other Financing Sources (Uses)			
Operating Transfer In	\$294,299	\$ -	\$294,299
Operating Transfer Out	-	(54,291)	(54,291)
Intrafund Transfer In	123,025	-	123,025
Intrafund Transfer Out	(25)	(123,000)	(123,025)
	-----	-----	-----
Total Other Financing Sources (Uses)	417,299	(177,291)	240,008
	-----	-----	-----
 EXCESS (DEFICIENCY) OF REVENUE & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	 7,245	 (40,015)	 (32,770)
 <u>FUND BALANCES AT BEGINNING OF YEAR</u>	 30,368	 79,512	 109,880
	-----	-----	-----
<u>FUND BALANCES AT END OF YEAR</u>	\$ 37,613	\$ 39,497	\$ 77,110
	=====	=====	=====

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, 1998 and 1997

RESTITUTION FUND

The Restitution Fund was established in accordance with Louisiana Revised Statute 14:71 and is used to account for collections of restitution from defendants who issued worthless checks. Deductions from this fund are made to individuals or companies who cashed the checks and to the Fees Special Revenue Fund.

ASSET FORFEITURE TRUST FUND

The Asset Forfeiture Trust Fund was established in accordance with Louisiana Revised Statute 15:1356 and is used to account for assets seized in the course of certain criminal investigations. These funds are held in trust by the District Attorney and are dispensed under the direction of the district courts.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund was established in accordance with Louisiana Revised Statute 15:1356 and is used to account for assets seized in the course of certain criminal investigations. Upon release of the funds from the Asset Forfeiture Trust account, these funds are dispensed under the direction of the district courts.

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

Statement I

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

	RESTITUTION FUND	ASSET FORFEITURE TRUST FUND	ASSET FORFEITURE FUND	TOTAL
<u>ASSETS</u>				
Cash Balance 1/01/97	\$ 8,015	\$ 284,975	\$ 26,228	\$ 319,218
Additions - 1997	16,680	161,340	103,161	281,181
Payments - 1997	(16,318)	(134,009)	(106,396)	(256,723)
	-----	-----	-----	-----
Cash Balance 12/31/97	\$ 8,377	\$ 312,306	\$ 22,993	\$ 343,676
Additions - 1998	10,637	241,800	195,680	448,117
Payments - 1998	(10,595)	(193,038)	(198,624)	(402,257)
	-----	-----	-----	-----
Cash Balance 12/31/98	\$ 8,419	\$ 361,068	\$ 20,049	\$ 389,536
	=====	=====	=====	=====
<u>LIABILITIES</u>				
Trust Funds Payable-				
Balance 01/01/97	\$ 8,015	\$ 284,975	\$ 26,228	\$ 319,218
Additions - 1997	16,680	161,340	103,161	281,181
Payments - 1997	(16,318)	(134,009)	(106,396)	(256,723)
	-----	-----	-----	-----
Trust Funds Payable Balance 12/31/97	\$ 8,377	\$ 312,306	\$ 22,993	\$ 343,676
Additions - 1998	10,637	241,800	195,680	448,117
Payments - 1998	(10,595)	(193,038)	(198,624)	(402,257)
	-----	-----	-----	-----
Trust Funds Payable Balance 12/31/98	\$ 8,419	\$ 361,068	\$ 20,049	\$ 389,536
	=====	=====	=====	=====

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, 1998 and 1997

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, 1992, Governmental Accounting Standards Board Statement No.14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

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.

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. FUND ACCOUNTING

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

GOVERNMENTAL FUNDS:

GENERAL FUND (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, 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, 1998 and 1997

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, 1998 and 1997

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:

Revenue

Commissions on fines and bond forfeitures are recorded in the year in which they are earned by the District Attorney.

Grants from Louisiana Law Enforcement Commission and State Supplements are recorded in the year in which they are collected by the District Attorney.

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 accrual basis of accounting when the related fund liability is incurred.

Expenditures relating to grants from Louisiana Law Enforcement Commission and State supplements are recorded when paid.

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

Notes to the Financial Statements- Continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -
Continued

E. COMPENSATED ABSENCES

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.

At December 31, 1998, and 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).

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1. The Administrative Assistant prepares a proposed budget and submits to the District Attorney no later than fifteen days prior to the beginning of each fiscal year.

2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection.

3. The budget is approved by the District Attorney.

4. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving the increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the District Attorney.

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES - Continued

F. BUDGETS AND BUDGETARY ACCOUNTING - Continued

5. All budgetary appropriations lapse at the end of each fiscal year.
6. Budgets for the General and Special 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. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 - CASH AND CASH EQUIVALENTS

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

As of December 31, 1998 and 1997, the book balance of the District Attorney's deposits was \$1,310,252 and \$1,167,843 and the bank balance was \$1,319,608 and \$1,179,217 respectively. Of the bank balance, \$212,486 and \$215,364 was covered by federal depository insurance and \$1,107,122 and \$962,853 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 Hibernia National Bank of New Orleans, and the State Street Bank & Trust Co.

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

Notes to the Financial Statements - continued

For the Years Ended December 31, 1998 and 1997

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.

<u>1998</u>					
Bank	<u>Category</u>			Bank	Pledged
Deposits	<u>1</u>	<u>2</u>	<u>3</u>	Balance	Market
<u>Covered By</u>					<u>Value</u>
U.S. Treasury					
Bills & Notes	\$1,107,122	\$ -	\$ -	\$1,107,122	\$1,427,319
FDIC Insurance	212,486	-	-	212,486	212,486
	-----	---	---	-----	-----
Total Deposits	\$1,319,608	\$ -	\$ -	\$1,319,608	\$1,639,805
	=====	===	===	=====	=====
 <u>1997</u>					
U.S. Treasury					
Bills & Notes	\$ 962,853	\$ -	\$ -	\$ 962,853	\$1,427,160
FDIC Insurance	215,364	-	-	215,364	215,364
	-----	---	---	-----	-----
Total Deposits	\$1,178,217	\$ -	\$ -	\$1,178,217	\$1,642,524
	=====	===	===	=====	=====

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

Notes to the Financial Statements - continued
 For the Years Ended December 31, 1998 and 1997

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	1998	1997
Balance, January 1	\$ 792,489	\$446,461
Additions:		
Equipment purchases	1,158	223,334
Vehicle purchases	52,447	59,426
Building renovations	-	75,556
Deductions:		
Transfers to other governmental units	-	(12,288)
Vehicle dispositions	(13,878)	-
	-----	-----
Balance, December 31	\$ 832,216	\$792,489
	=====	=====

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, 1998, and 1997 was \$306,697 and \$218,956 respectively. The District Attorney's total payroll was \$773,004 and \$611,993 respectively.

Any person who is a permanent employee and works at least 28 hours a week and whose compensation is paid wholly or partly by a covered employer is covered by the System. The System consist of two funds, Plan A and Plan B. The plan fund benefits are as follows:

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

Notes to the Financial Statements - continued
For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS- Continued

(A) Plan A Fund Benefits:

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

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

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

Upon the death of a member with 5 or more years of creditable service, the Plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 30 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, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

(B) Plan B Fund Benefits:

Any member is eligible for normal retirement if he has at least 30 years of creditable service and is at least age 55, or 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 1998 and 1997. 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, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

Contribution requirements for the years 1998 and 1997 are as follows.

	<u>PLAN A</u>		
	<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
<u>1998</u>			
Contribution Rate	9.5%	7.75%	
Contribution Requirement	\$29,136	\$23,769	\$52,905

<u>1997</u>			
Contribution Rate	9.5%	7.25%	
Contribution Requirement	\$20,801	\$17,231	\$38,032

	<u>PLAN B</u>		
	<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
<u>1998</u>			
Contribution Rate	2.0%	2.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-
<u>1997</u>			
Contribution Rate	2.0%	1.5%	
Contribution Requirement	\$ -0-	\$ -0-	\$ -0-

No employees are covered under Plan B. Therefore, no contributions are required.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits,

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

Notes to the Financial Statements - Continued
 For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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 PERS 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, 1997, for the System as a whole, determined through an actuarial valuation performed and audited as of that date, consist of the following:

	<u>1997</u>
Pension benefit obligation	\$815,248,050
Assets at net book value	771,475,735

Unfunded Pension	\$ 43,772,315
Benefit Obligation	=====

The District Attorney's contribution represented .0012% and .0008% for 1998 and 1997 respectively of total contributions required for all participating entities. Current year and prior year calculations are based on 1997 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, 1997 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, 1998, and 1997 was \$445,691 and \$327,120 respectively. The District Attorney's total payroll was \$773,004 and \$611,993 respectively.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

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 benefit, 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 110% 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-SECOND
JUDICIAL DISTRICT
STATE OF LOUISIANA
Parishes of St. Tammany and Washington

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

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

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

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

This retirement system is funded by employee contributions and 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. An employer contribution must be made by any agency employing members of the District Attorney's Retirement System. The Public Retirement Systems Actuarial Committee, for the fiscal year of July 1, 1997, through June 30, 1998, set the employer contribution rate at 1.25% of payroll for all active members of the District Attorney's Retirement System. For the fiscal year July 1, 1998 through June 30, 1999, the employer contribution will be set at 0.0% of payroll for all active members.

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

NOTE 4 - PENSION PLANS - Continued

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and 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 PERS and employers. The Systems does not make separate measurements of assets and pension benefit obligation for individual employers.

Contribution requirements for the year are as follows:

		<u>1998</u>		
		<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
1-1-98	6-30-98			
Contribution Rate		7%	1.25%	
Contribution Requirement		\$15,325	\$ 2,737	\$ 18,062
7-1-98	12-31-98			
Contribution Rate		7%	0.0%	
Contribution Requirement		\$15,873	-	15,873
		-----	-----	-----
		\$31,198	\$ 2,737	\$ 33,935
		=====	=====	=====
		 <u>1997</u> 		
		<u>MEMBER</u>	<u>EMPLOYER</u>	<u>TOTAL</u>
1-1-97	6-30-97			
Contribution Rate		7%	2.5 %	
Contribution Requirement		\$11,823	\$ 4,222	\$ 16,045
7-1-97	12-31-97			
Contribution Rate		7%	1.25%	
Contribution Requirement		11,076	1,978	13,054
		-----	-----	-----
		\$22,899	\$ 6,200	\$ 29,099
		=====	=====	=====

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

Notes to the Financial Statements - Continued

For the Years Ended December 31, 1998 and 1997

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, 1998	June 30, 1997
Pension benefit obligation	\$ 87,381,174	\$ 80,809,925
Actuarial asset value	112,541,138	100,506,623
	-----	-----
Assets in excess of pension benefit obligation	\$ 25,159,964	\$ 19,696,698
	=====	=====

The District Attorney's contribution represented 0.0075% and 0.0093% for 1998 and 1997 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, 1998 and 1997 actuarial valuation reports. The District Attorney of the 22nd Judicial District does not guarantee the benefits granted by the System.

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

Notes to the Financial Statements - Continued
 For the Years Ended December 31, 1998 and 1997

NOTE 4 - LEASES

The District Attorney's office has operating leases as of December 31, 1998, and 1997 respectively. The lease expenditures are as follows:

	<u>1998</u>	<u>1997</u>
Vehicles	\$ -	\$ -
Computer equipment	-	-
Building	31,535	35,048

Future minimum rental commitments under operating leases are follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
1999	\$22,535

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 authorities, 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 (Pat Canulette) 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 \$2,000,000 to \$4,000,000. A trial date has not been set and the case is in continuance.

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

Notes to the Financial Statements - Continued
For the Years Ended December 31, 1998 and 1997

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 \$96,855. In March 1987, the District Court ruled in favor of the District Attorney with an award of \$96,855. The Supreme Court has upheld the District Court's decision. As of December 31, 1989, the District Attorney's office has an unexecuted judgment against the Washington Parish Police Jury in the amount of \$ 96,855. The District Attorney's office has made no attempt to collect this money from the Washington Parish Police Jury. Therefore, as of December 31, 1989, the \$ 96,855 has not been recorded in the financial statements.

NOTE 7 - FEDERAL GRANTS

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Assistance No. 13.783. The program is administered by the Louisiana Department of Social Services. Through June 30, 1998 the District Attorney received reimbursement for approximately 66% of the allowed cost from this grant. As of July 1, 1998 reimbursement is at 100% of allowable costs.

For the year ended December 31, 1998 and 1997 the District Attorney received approximately \$354,465 and \$233,432 respectively from the Louisiana Department of Social Services.

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

Notes to the Financial Statements - Continued
For the Years Ended December 31, 1998 and 1997

NOTE 7 - FEDERAL GRANTS - Continued

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

NOTE 8 - YEAR 2000 ISSUE

1. The year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

2. Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District Attorney is or will be year 2000 ready, that the District Attorney's remediation efforts will be successful in whole or in part, or the parties with whom the District Attorney does business will be year 2000 ready.

RONALD W. GARRITY, APAC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We 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 (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1998. 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. Our 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 our audit.

We conducted our 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. Those standards and OMB Circular A-133 require that we 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 includes examining, on a test basis, evidence about District Attorney of the Twenty-Second Judicial District's of the State of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our 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 those requirements.

RONALD W. GARRITY

CERTIFIED PUBLIC ACCOUNTANT

The Honorable Walter P. Reed

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In our 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 its major federal programs for the year ended December 31, 1998.

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 our audit, we considered the 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 our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our 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 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. We noted no matters involving the internal control over compliance and its operation that we 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 Garrity CPA

June 10, 1999

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

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 1998

<u>Federal/Grantor Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Disbursement Expenditures</u>
U.S. Department of Health and Human Services Programs: Pass-Through State Department of Social Services Child Enforcement Services:			
	93.563	DOA 355700114 DSS CFMS 509080	\$429,913
Other Federal Assistance			
U.S. Bureau of Justice Assistance Act Pass-Through Louisiana Commission on Law Enforcement:			
Violent Crime Prosecution:			
	16.579	97-B-050B080036	52,910
Victim Assistance Program:			
	16.575	97-C-070V300353	24,000
U.S. Juvenile Justice & Delinquency Prevention Act Pass-Through Louisiana Commission on Law Enforcement:			
Juvenile Community Service Program:			
	16.540	97-J-050J300227	13,784

TOTAL			\$520,607 =====

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MEMBER
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the 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, 1998, and have issued our report thereon dated June 10, 1999. We conducted our 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, we 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we 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 our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. A material weakness is a condition

RONALD W. GARRITY, APAC

CERTIFIED PUBLIC ACCOUNTANTS

The Honorable Walter P. Reed
Page 2

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 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. We noted no matters involving the internal control over financial reporting and its operation that we 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 Garrity CPA

June 10, 1999

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, 1998

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, 1998 was Department of Health & Human Services IV-D Program.
8. The dollar threshold to distinguish between Type A and Type B programs as \$300,000.
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 AWARDS

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
 Parishes of St. Tammany and Washington
 FIDUCIARY FUND TRUST

Schedule 1

Schedule of Changes in the Balance of Restitution to Victims
 For the Years Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	\$ 8,377 -----	\$ 8,015 -----
 <u>ADDITIONS</u>		
Collections:		
Restitution payments	8,665	15,050
Fees	1,972	1,630
Other	-	-
Total additions	----- 10,637 -----	----- 16,680 -----
 <u>REDUCTIONS</u>		
Settlements:		
Restitution victims	8,980	12,598
Fees Special Revenue Fund	1,615	3,720
Other settlements	-	-
Total reductions	----- 10,595 -----	----- 16,318 -----
 <u>BALANCES AT END OF YEAR</u>	 \$ 8,419 =====	 \$ 8,377 =====