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**DISTRICT ATTORNEY OF THE  
TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Annual Financial Report

December 31, 1999

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

Release Date JUL 26 2000

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT

STATE OF LOUISIANA

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Paul D. Connick, Jr.  
District Attorney of the  
Twenty-Fourth Judicial District  
State of Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Fourth Judicial District as of December 31, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the District Attorney of the Twenty-Fourth Judicial District. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Fourth Judicial District at December 31, 1999, and the results of his operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our reports dated June 29, 2000 on our consideration of the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting and our tests of his compliance with certain provisions of laws, regulations, contracts and grants. Those reports are listed in the accompanying table of contents and are an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Twenty-fourth Judicial District taken as a whole. The accompanying combining and individual fund statements and schedule of expenditures of federal awards (required by U.S. Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations*) listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Twenty-Fourth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Uzee, Butler, Arceneux & Bowes*

Harvey, Louisiana  
June 29, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1999

	Governmental		Fiduciary		Account Groups			Totals (Memorandum only)
	Fund Types		Fund Type		General	General		
	General Fund	Capital Project	Agency Fund	Fund	Fixed Assets	Long-Term Debt	Debt	
<b>ASSETS AND OTHER DEBITS</b>								
Assets:								
Cash and cash equivalents	\$ 1,441,962	\$ 8,452,794	\$ 83,345	\$ -	\$ -	\$ -	\$ -	\$ 9,978,101
Investments	7,477,101	-	191,573	-	-	-	-	7,668,674
Receivables:								
Due from agency funds	188,571	-	-	-	-	-	-	188,571
Commissions on fines and bond forfeitures	264,911	-	-	-	-	-	-	264,911
Court costs	74,376	-	-	-	-	-	-	74,376
Property and equipment	-	-	-	-	1,318,585	-	-	1,318,585
Other debits:								
Amount to be provided for retirement of general long-term debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500,000</u>	<u>-</u>	<u>8,500,000</u>
Total assets and other debits	<u>\$ 9,446,921</u>	<u>\$ 8,452,794</u>	<u>\$ 274,918</u>	<u>\$ 1,318,585</u>	<u>\$ 8,500,000</u>	<u>\$ 27,993,218</u>	<u>\$ 27,993,218</u>	<u>\$ 27,993,218</u>

(continued)

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
 STATE OF LOUISIANA  
 COMBINED BALANCE SHEET - CONTINUED  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1999

	Governmental Fund Types	Fiduciary Fund Type	Account Groups		Totals (Memorandum only)
	General Fund	Agency Fund	General Fixed Assets	General Long-Term Debt	
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
Liabilities:					
Accounts payable	\$ 180,156	\$ -0-	\$ -0-	\$ -0-	\$ 180,156
Due to other governments	41,966	-0-	-0-	-0-	41,966
Due to General Fund	-0-	188,571	-0-	-0-	188,571
Forfeiture deposits held for future disposition	-0-	86,347	-0-	-0-	86,347
Certificate of indebtedness payable	-0-	-0-	-0-	8,500,000	8,500,000
<b>Total liabilities</b>	<b>\$ 222,122</b>	<b>\$ 274,918</b>	<b>\$ -0-</b>	<b>\$ 8,500,000</b>	<b>\$ 8,997,040</b>
Equity and other credits:					
Investment in general fixed assets	-0-	-0-	1,318,585	-0-	1,318,585
Fund balance:					
Reserved for capital project	-0-	-0-	-0-	-0-	8,452,794
Unreserved (undesignated)	9,224,799	-0-	-0-	-0-	9,224,799
<b>Total equity and other credits</b>	<b>9,224,799</b>	<b>8,452,794</b>	<b>1,318,585</b>	<b>-0-</b>	<b>18,996,178</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 9,446,921</b>	<b>\$ 8,452,794</b>	<b>\$ 1,318,585</b>	<b>\$ 8,500,000</b>	<b>\$ 27,993,218</b>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Governmental funds  
Year Ended December 31, 1999  
With Comparative Actual Amounts for Year Ended December 31, 1998

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Totals (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
<b>Revenues:</b>				
Intergovernmental revenues:				
On behalf payments for salaries, fringe benefits and office expenses made by Jefferson Parish and State of Louisiana	\$ 6,540,269	\$ -0-	\$ 6,540,269	\$ 6,411,757
Louisiana Department of Social Services Title IV-D Program Grant	1,546,191	-0-	1,546,191	149,438
Charges for services:				
Court costs	1,023,249	-0-	1,023,249	1,066,292
Fines, forfeitures and other fees	1,292,691	-0-	1,292,691	1,056,373
Interest income	409,424	22,644	432,068	291,285
Miscellaneous income	<u>5,853</u>	<u>-0-</u>	<u>5,853</u>	<u>5,567</u>
<b>Total revenues</b>	<b>\$ 10,817,677</b>	<b>\$ 22,644</b>	<b>\$ 10,840,321</b>	<b>\$ 8,980,712</b>
<b>Other financing sources:</b>				
Certificate of indebtedness issue proceeds	<u>-0-</u>	<u>8,500,000</u>	<u>8,500,000</u>	<u>-0-</u>
<b>Total revenues and other financing sources</b>	<b><u>10,817,677</u></b>	<b><u>8,522,644</u></b>	<b><u>19,340,321</u></b>	<b><u>8,980,712</u></b>
<b>Expenditures:</b>				
Current:				
Personnel and related benefits	7,142,457	-0-	7,142,457	5,609,427
Operating services	1,053,283	-0-	1,053,283	849,672
Travel and training	22,150	-0-	22,150	14,005
Professional fees	61,356	-0-	61,356	77,232
Rent	23,400	-0-	23,400	20,475
Capital outlays	391,324	-0-	391,324	122,585
Intergovernmental expenditures	18,872	-0-	18,872	122,390
Miscellaneous expense	-0-	-0-	-0-	4,045
Capital projects:				
Certificate issuance costs	<u>-0-</u>	<u>69,850</u>	<u>69,850</u>	<u>-0-</u>
<b>Total expenditures</b>	<b><u>8,712,842</u></b>	<b><u>69,850</u></b>	<b><u>8,782,692</u></b>	<b><u>6,819,831</u></b>
<b>Excess of revenues and other financing sources over expenditures</b>	<b>2,104,835</b>	<b>8,452,794</b>	<b>10,557,629</b>	<b>2,160,881</b>
<b>Fund balances at beginning of year</b>	<b><u>7,119,964</u></b>	<b><u>-0-</u></b>	<b><u>7,119,964</u></b>	<b><u>4,959,083</u></b>
<b>Fund balances at end of year</b>	<b>\$ <u>9,224,799</u></b>	<b>\$ <u>8,452,794</u></b>	<b>\$ <u>17,677,593</u></b>	<b>\$ <u>7,119,964</u></b>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP) AND ACTUAL - GENERAL FUND  
Year Ended December 31, 1999

	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental revenues:			
On behalf payments for salaries, fringe benefits, and office expenses made by Jefferson Parish and State of Louisiana	\$ 6,540,269	\$ 6,480,780	\$ 59,489
Louisiana Department of Social Services Title IV-D Program Grant	1,546,191	1,767,960	(221,769)
Charges for services:			
Court costs	1,023,249	1,039,962	(16,713)
Fines and forfeitures	771,572	588,724	182,848
Bond fees	162,974	160,360	2,614
Worthless check fees	186,584	177,969	8,615
Commissions on asset forfeitures	108,970	120,341	(11,371)
Diversion fees	62,591	49,570	13,021
Interest earnings	409,424	305,533	103,891
Miscellaneous income	<u>5,853</u>	<u>33,539</u>	<u>(27,686)</u>
 TOTAL REVENUES	 <u>\$10,817,677</u>	 <u>\$10,724,738</u>	 <u>\$ 92,939</u>
 <b>EXPENDITURES</b>			
Current:			
Personnel and related benefits	7,142,457	7,169,447	26,990
Operating services	1,053,283	1,159,608	106,325
Travel and training	22,150	24,477	2,327
Professional fees	61,356	275,696	214,340
Rent	23,400	-0-	(23,400)
Capital outlays	391,324	65,883	(325,441)
Intergovernmental expenditures	<u>18,872</u>	<u>119,479</u>	<u>100,607</u>
 TOTAL EXPENDITURES	 <u>8,712,842</u>	 <u>8,814,590</u>	 <u>101,748</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 2,104,835	 1,910,148	 194,687
 FUND BALANCE - BEGINNING OF YEAR	 <u>7,119,964</u>	 <u>7,119,964</u>	 <u>-0-</u>
 FUND BALANCE - END OF YEAR	 <u>\$ 9,224,799</u>	 <u>\$ 9,030,112</u>	 <u>\$ 194,687</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1999

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the District Attorney of the Twenty-Fourth Judicial District (the District Attorney) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies of the Office of the District Attorney of the Twenty-Fourth Judicial District are as follows.

Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty-Fourth Judicial District has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. The District Attorney 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-Fourth Judicial District encompasses the entire Parish of Jefferson.

GASB Statement 14 established criteria for determining the governmental reporting entity and components that should be included within the reporting entity. For financial reporting purposes, in conformity with GASB Statement 14, the financial statements of the District Attorney include all funds and account groups that are within his oversight responsibility.

For financial reporting purposes, in conformance with GASB Statement 14, the District Attorney is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorney also gives the District Attorney control over all of its operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system. Accordingly, the District Attorney is an independent reporting entity.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS -CONTINUED  
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is a separate entity with its own self-balancing accounts that comprise its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Account groups are financial reporting devices designed to provide accounting control and accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

The District Attorney's funds have been classified into two categories, governmental and fiduciary, as follows:

Governmental Fund Types

General Fund

The General Fund of the District Attorney is used to account for all financial resources, except those required to be accounted for in other funds. All general revenues and other receipts and operating and capital expenditures are paid from the General Fund.

Capital Project Fund (New Building)

The capital project fund is used to account for the acquisition and construction of a five-story, 63,000 square foot office building to serve as the new headquarters of the District Attorney of the Twenty Fourth Judicial District.

Debt Service Fund (New Building)

The debt service fund is to be used to account for the accumulation of resources and payment of the certificate of indebtedness principal and interest. The debt service fund was established in December, 1999 but there were no transactions in this fund for the period ended December 31, 1999. Accordingly, financial statements are not presented for this fund.

Agency Fund (Asset Forfeiture)

The District Attorney's Asset Forfeiture Agency Fund is used to account for assets seized in narcotics cases in which the District Attorney has received the seized assets, pending the final disposition of the case. The assets may ultimately be returned to the defendant from whom they were seized, transferred to another agency, or divided among the District Attorney, the Parish of Jefferson as custodian of judicial funds, and the seizing agency. In the latter instance, the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Account Groups

General Fixed Assets and Long-Term Debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for the *general fixed assets account group, rather than in the General Fund*. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the *general long-term debt account group, not in the General Fund*.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and the agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Other financing sources (uses) consist of transfers between funds that are not expected to be repaid. These other financing sources (uses) are recognized at the time the underlying events occur.

Commissions on fines and forfeitures are recorded when they become susceptible to accrual. Grants are recorded when the District Attorney is entitled to receive the funds. Interest income is recorded in the period in which earned. Other revenues are recognized when they become measurable and available to finance expenditures of the current period.

Budgets

The District Attorney adopts a formal budget for the General Fund on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. Formal budget integration within the accounting records is not employed as part of the accounting system. The District Attorney prepares and reviews a comparison of budget to actual figures for revenues and expenditures on a monthly basis.

The District Attorney adopted its original 1999 budget On December 29, 1998. The budget amounts presented as a comparison to actual are as amended on December 8, 1999. Budgeted amounts shown as a comparison to actual for revenue from Louisiana Department of Social Services - Title IV-D Program Grant are as budgeted by Jefferson Parish. Appropriations for the General Fund lapse at year end, and the District Attorney does not utilize encumbrance accounting.

Cash, Cash Equivalents and Investments

Cash and cash equivalents includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits in state banks, organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States Treasury obligations, the principal and interest of which are fully guaranteed by the government of the United States. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost.

Fund Equity

Reserves represent those portions of fund equity not appropriate for expenditure or are legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Total Columns on Statements

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position or results of operations in conformity with generally accepted accounting principles. Comparative amounts shown for 1998 do not include revenues and expenditures relating to the Louisiana Department of Social Services Title IV-D program grant. This program was previously the reporting responsibility of Jefferson Parish.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1999, cash deposits were secured from risk by federal depository insurance and the pledge of securities (GASB Category 3) .

The District Attorney's investments at year end are categorized to give an indication of the level of risk assumed by the District Attorney. Category 1 includes the investments that are either 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 investments for which the securities are held by the broker's or dealers trust department or agent in the District Attorney's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT**  
**STATE OF LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
December 31, 1999

**NOTE 2 - CASH AND INVESTMENTS - continued**

As of December 31, 1999 the District Attorney had \$7,668,674 invested in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1999, is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

**NOTE 3 - GENERAL FIXED ASSETS**

The following is a summary of changes in the general fixed asset account group during the year:

	Balance January 1, 1999	Additions	Balance December 31, 1999
Automobiles	\$ 94,746	\$ -0-	\$ 94,746
Furniture and equipment	518,229	45,683	563,912
Computer software	263,625	7,044	270,669
Building improvements	50,661	27,089	77,750
New building	-0-	311,508	311,508
Total	<u>\$ 927,261</u>	<u>\$ 391,324</u>	<u>\$1,318,585</u>

**NOTE 4 - EXPENSES PAID BY OTHERS**

The accompanying financial statements include certain revenues and expenditures of the District Attorney's office paid out of the funds of the District Court, or directly by the State of Louisiana or the Parish of Jefferson. A summary of funds paid on behalf of the District Attorney's office follows:

	Salaries and Employee Benefits	Operating expenses and other	Total
Parish of Jefferson	\$4,433,041	\$ 589,038	\$5,022,079
State of Louisiana (D.A. and Assistant D.A.)	<u>1,518,190</u>	<u>-0-</u>	<u>1,518,190</u>
Total	<u>\$5,951,231</u>	<u>\$ 589,038</u>	<u>\$6,540,269</u>

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS - CONTINUED  
December 31, 1999

NOTE 4 - EXPENSES PAID BY OTHERS - continued

In addition to the above expenses the offices used by the District Attorney of the Twenty-Fourth Judicial District are provided by the Parish of Jefferson at no cost. A number of "office pool" vehicles owned by the Parish of Jefferson are also used by the district attorney's office at no cost.

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. The Louisiana District Attorney's Retirements System is a multiple employer state-wide retirement system which is administered and controlled by a board of trustees. The District Attorney's office does not contribute to the plan or guarantee any of the benefits granted by the plan.

All other employees of the District Attorney's office are members of the Parochial Employee's Retirement System of Louisiana and/or Employee's Retirement Systems of Jefferson, Louisiana. All costs relating to salaries and pension contributions are paid by Jefferson Parish and the State of Louisiana; such costs are included in the accompanying general purpose financial statements and in the financial statements of the Parish and the State.

NOTE 5 - CAPITAL PROJECT FUND AND GENERAL LONG-TERM DEBT ACCOUNT GROUP

The capital project fund and general long term debt account group were established during the year ended December 31, 1999 to account for the construction of a new office building and the related issuance of debt. On December 7, 1999, with the prior approval from the Louisiana State Bond Commission, the District Attorney's office issued a "Certificate of Indebtedness" - Series 1999 in the amount of \$8,500,000 at a rate of 4.900 percent to construct a multi-level building to replace the administration's present location. The "certificate" was approved by the legislative auditor as indebtedness under the "Jefferson Parish Judicial Enforcement District of the Parish of Jefferson". The trust indenture under which the certificate was issued requires the establishment of a Debt Service Fund, a Construction Fund and a Rebate Fund. The \$8.5 million, less issuance costs of \$69,850 was temporarily placed in a savings account earning 4.900 percent interest until construction begins. The account earned interest of \$22,644 through December 31, 1999 resulting in a balance at year end of \$8,452,794. Amounts expended for professional fees for the design phases of the building from the general fund were \$136,661 in 1999. The "Certificate" has a maturity date of December 1, 2009, and requires bi-annual payments of principal, interest, and an administrative fee to the Trustee as follows:



DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS-CONTINUED  
December 31, 1999

NOTE 5 - CAPITAL PROJECT FUND AND GENERAL LONG TERM DEBT GROUP - continued

<u>Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Fee</u>	<u>Total</u>
06/1/2000	\$ 201,308.33	\$	\$ 2,500.00	\$ 203,808.33
12/1/2000	208,250.00	355,000.00	2,500.00	565,750.00
06/1/2001	199,552.50	365,000.00	2,500.00	567,052.50
12/1/2001	190,610.00	375,000.00	2,500.00	568,110.00
06/1/2002	181,422.50	385,000.00	2,500.00	568,922.50
12/1/2002	171,990.00	395,000.00	2,500.00	569,490.00
06/1/2003	162,312.50	400,000.00	2,500.00	564,812.50
12/1/2003	152,512.50	410,000.00	2,500.00	565,012.50
06/1/2004	142,467.50	420,000.00	2,500.00	564,967.50
12/1/2004	132,177.50	435,000.00	2,500.00	569,677.50
06/1/2005	121,520.00	445,000.00	2,500.00	569,020.00
12/1/2005	110,617.50	455,000.00	2,500.00	568,117.50
06/1/2006	99,470.00	465,000.00	2,500.00	566,970.00
12/1/2006	88,077.50	475,000.00	2,500.00	565,577.50
06/1/2007	76,440.00	490,000.00	2,500.00	568,940.00
12/1/2007	64,435.00	500,000.00	2,500.00	566,935.00
06/1/2008	52,185.00	515,000.00	2,500.00	569,685.00
12/1/2008	39,567.50	525,000.00	2,500.00	567,067.50
06/1/2009	26,705.00	540,000.00	2,500.00	569,205.00
12/1/2009	<u>13,475.00</u>	<u>550,000.00</u>	<u>2,500.00</u>	<u>565,975.00</u>
Total	<u>\$2,435,095.83</u>	<u>\$8,500,000.00</u>	<u>\$ 50,000.00</u>	<u>\$10,985,095.83</u>

NOTE 6 - FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.563. The Federal expense reimbursement portion of this program is included in the general purpose financial statements of the District Attorney's office.

NOTE 7 - ECONOMIC DEPENDENCY

The District Attorney's office receives a majority of its funding through the Jefferson Parish Council, the State of Louisiana, and the Federal, State, or local level. The amount of funds the District Attorney's Office receives could be reduced substantially, resulting in an adverse impact on its operations.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT**  
**STATE OF LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS - CONTINUED**  
December 31, 1999

**NOTE 8 - LITIGATION**

The District Attorney's office is a named defendant in several lawsuits, which it is vigorously defending. Such matters arise in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes, based on the advice of legal council, that the final outcome of such litigation would not have a material adverse effect on the District Attorney's financial statements.

## SUPPLEMENTAL INFORMATION

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

**AGENCY FUND**

Asset Forfeiture

This fund is used to account for assets seized in narcotics cases in which the District Attorney has received the seized assets pending the final disposition of the case. The assets may ultimately be returned to the defendant from whom they were seized, transferred to another agency, or divided among the District Attorney; the Parish of Jefferson, as custodian of judicial funds; and the seizing agency. In the latter instance the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
ASSET FORFEITURE AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSITS HELD FOR FUTURE DISPOSITION  
Year Ended December 31, 1999

DEPOSITS HELD FOR FUTURE DISPOSITION  
AT JANUARY 1, 1999 \$ 239,619

ADDITIONS

Deposits:

Forfeitures 648,394

TOTAL AVAILABLE \$ 888,013

REDUCTIONS

Deposits settled to:

Litigants 59,744

District Attorney's Office 106,280

Other agencies 635,642

TOTAL REDUCTIONS 801,666

DEPOSITS HELD FOR FUTURE  
DISPOSITION AT  
DECEMBER 31, 1999 \$ 86,347

FEDERAL AWARDS

DISTRICT ATTORNEY OF THE TWENTY FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Period January 1, 1999 through December 31, 1999

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass Through Expenditures</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services: Passed through Louisiana Department of Social Services Office of Family Support: Child Support Services (Title IV-D) Program	93.563	-	\$ <u>1,546,191</u>

NOTE - BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney of the Twenty-Fourth Judicial District, State of Louisiana and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirement of OMB Circular A-133, *Audits of States and Local Government, and Non-Profit Organizations*.

COMPLIANCE AND  
INTERNAL CONTROL



**UZEE, BUTLER, ARCENEUX & BOWES**

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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

Paul D. Connick, Jr.  
District Attorney of the  
Twenty-Fourth Judicial District  
State of Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Fourth Judicial District as of and for the year ended December 31, 1999, and have issued our report thereon dated June 29, 2000. 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 the District Attorney of the Twenty-Fourth Judicial District's general purpose financial statements are free of material misstatement, we performed tests of 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 for the year ended December 31, 1999 disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

In our report on compliance for the year ended December 31, 1998 we reported the following: "The budget for 1998 was not adopted prior to December 31, 1997. The 1998 budget was adopted at a public meeting in March of 1998. State law required that the budget be adopted prior to the start of the new year."

The budgets for the years 1999 and 2000 were timely adopted as required by state law.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the District Attorney of the Twenty-Fourth Judicial District's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statement. The results of our tests disclosed no instances of reportable conditions that are required to be reported under *Government Auditing Standards*.

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 general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

This report is intended solely for the information of the District Attorney for the Twenty-Fourth Judicial District, the Louisiana Legislative Auditor, and federal awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than the specified parties.

*Uzee, Butler, Arceneux & Bowes*

Harvey, Louisiana  
June 29, 2000

# UZEE, BUTLER, ARCENEUX & BOWES

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

Paul D. Connick, Jr.  
District Attorney of the  
Twenty-Fourth Judicial District  
State of Louisiana

### Compliance

We have audited the compliance of the District Attorney of the Twenty-Fourth Judicial District, 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 his major federal programs for the year ended December 31, 1999. The District Attorney's major federal program is identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of law, regulations, contracts and grants applicable to his major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney of the twenty-Fourth Judicial District'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 States, 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 the District Attorney'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-Fourth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Twenty-Fourth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to his major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the District Attorney of the Twenty-Fourth Judicial District, 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-Fourth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our 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 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. 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 and use of management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities, and is not intended to be used and should not be used by anyone other than these specified parties.

*Uzee, Butler, Arceneux & Bowes*

Harvey, Louisiana  
June 29, 2000

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Schedule of Findings and Questioned Costs  
Year Ended December 31, 1999

**SECTION I: SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? No.

Reportable conditions identified not considered to be a material weakness? None reported.

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness identified? No

Reportable conditions identified not considered to be a material weakness? None reported.

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133? No

Major program: CFDA No.93.563 Name: Child Support Services - Title IV-D Program

Dollar threshold used to distinguish between type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? Yes

**SECTION II: FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.