

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
 ORLEANS PARISH, LOUISIANA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 For The Year Ended December 31, 1996

	January 1, 1996	Additions	Deductions	December 31, 1996
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 28,718	\$ 858,791	\$ 642,608	\$ 344,871
Debt from Surety	22,800	18,280	22,000	18,280
Due From Firms and Fees	3,662	580	1,688	3,224
<b>Total Assets</b>	<b>\$ 35,180</b>	<b>\$ 877,651</b>	<b>\$ 666,296</b>	<b>\$ 366,375</b>
<b>Liabilities</b>				
Due to Firms and Firms Retain Hold for Future Disposition	\$ -	\$ 880	\$ -	\$ 880
Asset Forfeitures Held for Future Disposition	35,811	242,877	22,000	256,694
<b>Total Liabilities</b>	<b>\$ 35,811</b>	<b>\$ 243,757</b>	<b>\$ 22,000</b>	<b>\$ 260,674</b>

**DISTRICT #170000 OF THE POLICE DISTRICT**  
**2022 FUND BUDGET, EXPENDITURE**  
**COMPARISON STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**STREET CLEAN BUDGET WITH ACTUAL, BY FUND - SPECIAL REVENUE FUND**  
 For The Year Ended December 31, 2022

	Revenue (Receipts)			Original (Amended) Fund Total		
			Volume			Volume
	Actual	Budget	(Under/Over)	Actual	Budget	(Under/Over)
<b>REVENUES</b>						
City of New Orleans						
Administrative Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Appropriation	-	-	-	-	-	-
Facilities and Other Income	-	-	-	85	-	85
Expense Reimbursement	-	-	-	-	-	-
Executive Salary	-	-	-	-	-	-
Federal Grant Revenue	16,476	16,210	2,664	16,476	16,210	2,664
State Monies	-	-	-	18,083	18,083	18,083
Drug Testing Fees	-	-	-	-	-	-
Propaganda	-	-	-	-	-	-
In-Kind Services	-	-	-	5,000	6,200	2,200
Other	-	-	-	-	-	-
<b>Total Revenue</b>	<b>16,476</b>	<b>16,210</b>	<b>2,664</b>	<b>34,544</b>	<b>36,503</b>	<b>2,159</b>
<b>EXPENDITURE</b>						
Salaries and Related Benefits	25,400	25,400	1,784	25,400	25,400	2,174
Travel and Training	5,888	5,970	782	-	-	-
Materials and Supplies	500	500	2,000	4,500	4,500	4,000
Contractual Obligations	-	-	-	-	-	-
Contracted Services	12,000	12,000	2,200	-	-	-
Construction and Contracts	-	-	-	-	-	-
Equipment Rental and Maintenance	-	-	-	-	-	-
Utilities	100	100	100	-	-	-
Furniture and Equipment	2,275	2,275	2,275	1,400	1,400	2,075
Miscellaneous	-	-	-	2,000	2,000	1,975
Miscellaneous	88	88	800	1,500	1,400	2,275
Insurance and Liability (Other)	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Drug Testing Fees	-	-	-	-	-	-
In-Kind Services	-	-	-	5,000	6,200	575
Hiring Fees, Subgrants, Etc.	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,061</b>	<b>46,223</b>	<b>5,064</b>	<b>34,300</b>	<b>36,500</b>	<b>2,199</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>				<b>1,244</b>	<b>1,003</b>	<b>279</b>
<b>OTHER FINANCING (BORROWING)</b>						
Opening Transfers In	-	-	-	-	-	-
Opening Transfers In	-	-	-	14,000	15,000	800
<b>Total Other Financing Sources (Uses)</b>				<b>14,000</b>	<b>15,000</b>	<b>800</b>
<b>NET INCREASE (DECREASE) IN REVENUES LESS THAN MOVEMENT OF SPECIAL FUNDS</b>					20	279
<b>FUND BALANCE - BEGINNING OF YEAR</b>						
<b>FUND BALANCE - ENDING OF YEAR</b>						
<b>FUND BALANCE - BUDGET - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 279</b>

FEDERAL FINANCIAL ASSISTANCE SECTION

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
 ORLEANS PARISH, LOUISIANA  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS  
 December 31, 1998

With Comparative Totals for December 31, 1997

	Bond Preference Fund	Asset Forfeiture Fund	Totals December 31,	
			1998	1997
<b>ASSETS</b>				
Cash	\$ 290,980	\$ 15,294	\$ 306,274	\$ 28,728
Due from Surety	18,308	-	18,308	22,608
Due from Fines and Fees	<u>1,272</u>	<u>-</u>	<u>1,272</u>	<u>2,460</u>
 Total Assets	 <u>\$ 310,560</u>	 <u>\$ 15,294</u>	 <u>\$ 325,854</u>	 <u>\$ 53,796</u>
<b>LIABILITIES</b>				
Due to Fines and Fees	\$ -	\$ 808	\$ 808	\$ -
Bonds Held for Future Disposition	250,000	-	250,000	36,000
Asset Forfeiture Held for Future Disposition	<u>-</u>	<u>14,484</u>	<u>14,484</u>	<u>27,796</u>
 Total Liabilities	 <u>\$ 250,000</u>	 <u>\$ 15,294</u>	 <u>\$ 265,294</u>	 <u>\$ 63,796</u>

INDEPENDENT AUDITOR'S REPORT ON  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The Honorable Harry F. Connick  
DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT as of and for the year ended December 31, 1986, and have issued our report thereon dated June 16, 1987. These general purpose financial statements are the responsibility of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT'S management. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, *Audit of State and Local Governments*. These standards and OMB Circular A-133 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*LaPorte, Sehr, Romig & Hand*

A Professional Accounting Corporation

June 16, 1987

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**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA**

**AGENCY FUNDS**

Agency funds are used to account for assets held by the District Attorney Office as an agent for individuals, private organizations, other governmental units and/or other funds.

**Bond Forfeiture -** The Bond Forfeiture Fund exists to receive bonds forfeited by defendants. These funds are received by the District Attorney's Office and are required to be transferred to the Criminal Sheriff.

**Asset Forfeiture -** The Asset Forfeiture Fund is used to account for assets seized in various cases in which the District Attorney's Office has received the seized assets, pending the final outcome. The assets may have to be returned to the defendant, transferred to another agency or may be shared between the New Orleans Police Department, Criminal District Court and District Attorney. In the latter instance, the District Attorney's Office is responsible for allocating the assets to the respective agencies net of the expense incurred in handling the assets (i.e., advertising, etc.).

**STATE OF MICHIGAN - DEPARTMENT OF TREASURY**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES**  
**REPORTING YEAR BASED - ACTUAL, BY FUND - OTHER REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Expenses			Total Appropriations		
	Actual	Budget	Percent of Available	Actual	Budget	Percent Available
<b>REVENUES</b>						
<b>Use of Resources</b>						
Administration Expense	\$ -	\$ -	\$ -	\$ 1,066,000	\$ 1,066,000	\$ 100.0%
Operating Appropriations	-	-	-	479,000	245,000	261.6%
Capital and Other Interest	-	-	-	5,000	5,000	100.0%
Capital Refundment	-	-	-	1,013,000	1,013,000	100.0%
Reserve Income	-	-	-	492,000	269,000	179.6%
Federal/Grant Revenue	15,607	15,600	40%	36,443	36,470	100.0%
State Monies	-	-	-	74,000	74,000	100.0%
Long-Term Debt	10,000	10,000	100%	10,000	10,000	100.0%
Program Fees	10,000	10,000	100%	10,000	10,000	100%
Grants Revenue	-	-	-	5,000	5,000	100.0%
Other	-	-	-	49,000	49,000	100.0%
<b>Total Revenues</b>	<b>31,607</b>	<b>31,600</b>	<b>100%</b>	<b>2,697,443</b>	<b>2,697,470</b>	<b>100.0%</b>
<b>EXPENSE FUNDS</b>						
Indirect and Related Benefits	11,600	11,600	100%	11,600	11,600	100.0%
Traffic and Training	100	100	100%	100	100	100.0%
Maintenance Supplies	-	1,507	100%	1,507	1,500	100.0%
Administrative Expenses	-	-	-	10,000	10,000	100.0%
Contracted Services	100	100	100%	10,000	10,000	100.0%
Grant Printing and Materials	-	-	-	2,000	2,000	100.0%
Equipment Rental and Maintenance	-	100	100%	10,000	10,000	100.0%
Telephone	4,000	-	0.0%	10,000	10,000	100.0%
Maintenance and Repairs	1,000	-	0.0%	10,000	10,000	100.0%
Water Expenses	-	-	-	10,000	10,000	100.0%
Electricity	1,000	1,000	100%	10,000	10,000	100.0%
Government Printing Fund	-	-	-	-	100	100%
Loans	-	-	-	10,000	10,000	100.0%
Long-Term Debt	10,000	10,000	100%	10,000	10,000	100.0%
Grants Revenue	-	-	-	1,000	1,000	100.0%
Filing Fees, Subscriptions, Etc.	-	-	-	1,000	700	142.9%
<b>Total Expenses</b>	<b>32,700</b>	<b>33,707</b>	<b>100%</b>	<b>68,600</b>	<b>68,600</b>	<b>100.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,628,843</b>	<b>2,628,870</b>	<b>100.0%</b>
<b>OTHER CHANGES IN FUND BALANCE</b>						
Operating Transfers Out	-	-	-	492,000	492,000	100.0%
Operating Transfers In	-	-	-	49,000	49,000	100.0%
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-104,000</b>	<b>-104,000</b>	<b>100.0%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER APPROPRIATIONS AND OTHER CHANGES IN FUND BALANCE</b>	<b>0.00</b>	<b>-</b>	<b>0.0%</b>	<b>2,524,843</b>	<b>2,524,870</b>	<b>100.0%</b>
<b>FUND-BALANCE DEFICIT - BEGINNING OF YEAR</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>FUND-BALANCE DEFICIT - END OF YEAR</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>100%</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>100.0%</b>

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 1996

	January 1, 1996	Additions	Deductions	December 31, 1996
<b>BOND PORTFOLIO:</b>				
<b>Assets</b>				
Cash	\$ 7,256	\$ 443,482	\$ 220,115	\$ 190,623
Due from Surety	23,080	18,200	23,808	18,200
Due from Filers and Fees	712	300	-	1,372
Total Assets	<u>\$ 30,811</u>	<u>\$ 461,982</u>	<u>\$ 243,923</u>	<u>\$ 239,058</u>
<b>Liabilities</b>				
Trusts Held for Future Disposition	\$ 30,811	\$ 243,802	\$ 23,008	\$ 239,058
<b>ASSET PORTFOLIO:</b>				
<b>Assets</b>				
Cash	\$ 21,472	\$ 416,275	\$ 422,453	\$ 15,294
Due from Filers and Fees	1,688	-	1,688	-
Total Assets	<u>\$ 23,160</u>	<u>\$ 416,275</u>	<u>\$ 424,141</u>	<u>\$ 15,294</u>
<b>Liabilities</b>				
Due to Filers and Fees	\$ -	\$ 880	\$ -	\$ 880
Asset Portfolios Held for Future Disposition	33,168	205,518	214,176	34,494
	<u>\$ 33,168</u>	<u>\$ 206,398</u>	<u>\$ 214,176</u>	<u>\$ 35,374</u>



**STATE OF MICHIGAN - DEPARTMENT OF TREASURY**  
**FINANCIAL STATEMENT OF REVENUE, EXPENSES, DEBT AND CHARGES ON FUND-BALANCE**  
**GENERAL FUND (PARTIAL) AND ACTIVITY FUND - CAPITAL PROJECT FUND**  
**For The Year Ended December 31, 1994**

	1994 Year to Date			Budget Year		
	Actual	Budget	Variance Favorable Unfavorable	Actual	Budget	Variance Favorable Unfavorable
<b>REVENUES</b>						
City of Westland						
Administrative Payroll	\$ -	\$ -	\$ -	\$ 1,064,000	\$ 1,064,000	\$ -
Operating Expenditures	-	-	-	479,000	479,500	(500)
Transferred State Income	4,800	7500	(2,700)	5,000	5,000	-
Expense Reimbursements	1,781,000	1,760,000	(21,000)	-	-	-
Interest Income	607,000	600,000	7,000	-	-	-
General State Income	-	-	-	-	-	-
State Welfare	-	-	-	-	-	-
Long-Term Debt Int.	-	-	-	-	-	-
Appropriation	100	-	100	-	-	-
Un-Used Revenue	-	-	-	-	-	-
Other	2,000	4,400	(2,400)	67,000	-	(67,000)
<b>Total Revenues</b>	<b>2,852,000</b>	<b>2,825,000</b>	<b>(27,000)</b>	<b>2,663,000</b>	<b>2,652,000</b>	<b>(11,000)</b>
<b>EXPENDITURES</b>						
Interest and Related Items	1,500,000	1,470,000	(30,000)	1,460,000	1,500,000	(40,000)
Personnel Payroll	600	600	-	-	-	-
Materials and Supplies	60,000	70,000	(10,000)	-	-	-
Materials/Supplies	60,000	70,000	(10,000)	-	-	-
Contract Services	5,000	4,000	1,000	-	-	-
Lottery Books and Materials	5,000	5,000	-	-	-	-
Equipment/Related Expenditures	5,000	5,000	-	-	-	-
Telephone	10,000	10,000	-	-	-	-
Furniture and Equipment	-	-	-	-	-	-
Business Expenses	-	-	-	-	-	-
Utilities	4,000	4,000	-	-	-	-
Insurance and Safety Items	-	100	(100)	-	-	-
Travel	10,000	10,000	-	-	-	-
State Training Fees	-	-	-	-	-	-
Public Services	-	-	-	-	-	-
Printing, Subscriptions, Etc.	4,000	700	3,300	-	-	-
<b>Total Expenditures</b>	<b>1,739,000</b>	<b>1,769,000</b>	<b>(30,000)</b>	<b>1,460,000</b>	<b>1,505,000</b>	<b>(45,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,113,000</b>	<b>1,056,000</b>	<b>(57,000)</b>	<b>1,203,000</b>	<b>1,147,000</b>	<b>(57,000)</b>
<b>OTHER FINANCING AND SOURCE ADJUST</b>						
Operating Transfers Out	-	-	-	(60,000)	(60,000)	(60,000)
Operating Transfers In	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>(60,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL ADJUST OVER BUDGET</b>	<b>1,113,000</b>	<b>1,056,000</b>	<b>(57,000)</b>	<b>1,143,000</b>	<b>1,087,000</b>	<b>(56,000)</b>
<b>STATE BALANCE (DEFICIENCY) - BEGINNING OF YEAR</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>FEDERAL AIDED PROJECTS - END OF YEAR</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>

**OFFICE ATTORNEY OF THE CHIEF OF POLICE, CITY OF  
 (REORGANIZATION) MEMPHIS  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND-BALANCES  
 SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 1984  
 With Comparative Data for December 31, 1983**

	Six FY83 Total	Fiscal Year Total	Income From Fees	Contract Income Total	Other Fees	Total	
						1983	1984
<b>REVENUES</b>							
<b>City of New Britain</b>							
Administrative Support	-	\$ 1,244,974	-	-	-	\$ 1,244,974	\$ 1,244,974
Operating Administration	-	478,700	-	-	-	478,700	478,700
Specialized Police Services	1,880	1,000	-	80	-	2,960	4,207
Expense Reimbursements	1,250,000	-	-	-	-	1,250,000	1,250,000
Service Charges	170,700	-	-	-	-	170,700	164,771
Police Class Expenses	-	-	90,000	64,700	104,000	258,700	258,700
Donations	-	-	-	20,000	-	20,000	-
Drug Training Fee	-	-	-	-	11,000	11,000	10,000
Transfer Fee	80	-	-	-	11,000	11,080	12,711
In-Kind Services	1,200	-	-	1,000	-	2,200	-
Misc.	-	24,000	-	-	-	24,000	24,000
<b>Total Revenues</b>	<b>1,951,580</b>	<b>2,068,674</b>	<b>99,000</b>	<b>202,700</b>	<b>115,000</b>	<b>2,487,344</b>	<b>2,595,174</b>
<b>EXPENSE FUNDS</b>							
Salaries and Wages/Benefits	1,274,400	1,352,000	95,000	69,000	17,000	1,615,400	1,633,000
Travel and Training	1,000	-	1,800	-	500	3,300	13,000
Materials and Supplies	45,700	-	500	4,500	-	5,700	20,000
Administrative Expenses	8,000	-	-	-	-	8,000	20,000
Contracted Services	30,000	-	5,000	-	1,000	36,000	40,000
Law-Enforcement Expenses	30,000	-	-	-	-	30,000	1,000
Equipment (Based on Replacement)	50,000	-	100	-	4,000	54,000	50,000
Supplies	94,000	-	-	-	-	94,000	100,000
Telephone	-	-	-	-	-	-	2,000
Insurance (Self-Insured)	-	-	10,000	10,000	1,000	21,000	24,000
Depreciated Assets	-	-	-	-	-	-	60,000
Police Expenses	-	-	-	1,000	-	1,000	-
Miscellaneous	1,000	-	50	1,500	1,000	4,000	1,000
Insurance and Publicity Fund	-	-	-	-	-	-	10,000
Books	10,000	-	-	-	-	10,000	10,000
Drug Training Fee	-	-	-	-	11,000	11,000	10,000
In-Kind Services	-	-	-	1,000	-	1,000	-
Printing, Postage, etc.	4,000	-	-	-	-	4,000	3,000
<b>Total Expenses</b>	<b>1,774,400</b>	<b>1,352,000</b>	<b>96,700</b>	<b>84,500</b>	<b>18,000</b>	<b>2,035,600</b>	<b>2,083,000</b>
<b>NET INCREASE (DECREASE) AND TRANSFERS      FROM EXPENSE FUNDS</b>	<b>177,180</b>	<b>716,674</b>	<b>-</b>	<b>118,200</b>	<b>97,000</b>	<b>451,744</b>	<b>512,174</b>
<b>CHANGES IN FUND-BALANCES - AVAILABLE</b>							
Transfer from Police Reserve Account	-	-	-	-	-	-	10,000
Capital Loans	-	284,000	-	-	-	284,000	284,000
Operating Transfers Out	-	-	-	6,000	-	6,000	11,000
Operating Transfers In	-	-	-	-	-	-	10,000
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>284,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>290,000</b>	<b>315,000</b>
<b>EXCESS (DEFICIT), CARRY-OVER FROM      AND OTHER COMBINATION      ACCOUNTS</b>							
	19,180	50,000	-	-	6,000	75,180	64,174
<b>FUND-BALANCE DEFICIT - BEGINNING      OF YEAR</b>							
	2,031,400	74,326	-	-	6,700	2,114,426	2,018,826
<b>FUND-BALANCE - END OF YEAR</b>							
	<b>1,812,220</b>	<b>1,000,326</b>	<b>96,700</b>	<b>118,200</b>	<b>12,700</b>	<b>2,140,146</b>	<b>2,083,000</b>

**STATEMENT OF THE BALANCE SHEET**  
**OF THE** WATER **BOARD**  
**FOR THE** YEAR **ENDING** DECEMBER 31, 1998  
**GENERAL FUND BALANCE SHEET**  
**GENERAL FUND BALANCE SHEET**  
 December 31, 1998

Was Compared Inside for December 31, 1998

**ASSETS**

	Total Fund		Invest		Capital		Trust		Total	
	Asset	Fund	Asset	Fund	Asset	Fund	Asset	Fund	Asset	Fund
<b>ASSETS</b>										
Cash and Investments	\$ 41,200	\$ 70,911	\$ -	\$ -	\$ 447	\$ -	\$ 2,497	\$ 133,538	\$ 184,186	
Accounts Receivable	-	1,185	2,170	-	41,200	-	21,228	102,200	104,898	
Due from Funding Source	1,412	-	-	-	-	-	-	1,412	1,412	
Investments	-	30,447	-	-	84,000	-	79,428	84,415	163,743	
Due from Other Funds	-	-	-	-	-	-	-	31,286	31,286	
Due from State of Louisiana	21,286	-	-	-	-	-	-	-	-	
<b>Total Assets</b>	<b>\$ 64,328</b>	<b>\$ 102,543</b>	<b>\$ 2,170</b>	<b>\$ -</b>	<b>\$ 125,647</b>	<b>\$ -</b>	<b>\$ 103,153</b>	<b>\$ 303,242</b>	<b>\$ 366,424</b>	

**LIABILITIES AND FUND BALANCE**

	Total Fund		Invest		Capital		Trust		Total	
	Liability	Fund	Liability	Fund	Liability	Fund	Liability	Fund	Liability	Fund
<b>LIABILITIES</b>										
Accounts Payable	\$ 24,048	\$ 24,048	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 4,146	\$ 4,311	
Accounts Payable	24,020	24,020	-	-	-	-	-	6,716	6,716	
Due to Funding Source	-	-	-	-	-	-	-	-	14,200	
Fund to Distribution Payable	-	-	-	-	-	-	-	-	1,412	
Due to Other Funds	24,650	20,254	21,270	-	20,800	-	64,286	64,411	84,697	
Deferred Revenue	-	-	-	-	2,600	-	-	5,623	-	
<b>Total Liabilities</b>	<b>\$ 73,718</b>	<b>\$ 68,326</b>	<b>\$ 21,270</b>	<b>\$ -</b>	<b>\$ 23,400</b>	<b>\$ -</b>	<b>\$ 80,311</b>	<b>\$ 135,895</b>	<b>\$ 195,324</b>	
<b>FUND BALANCE</b>										
Unassigned, Undesignated	38,607	38,607	-	-	-	-	3,372	87,238	129,217	
Fund Fund Balance	28,907	47,294	-	-	-	-	1,729	46,299	134,288	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 102,625</b>	<b>\$ 115,620</b>	<b>\$ 21,270</b>	<b>\$ -</b>	<b>\$ 23,400</b>	<b>\$ -</b>	<b>\$ 82,040</b>	<b>\$ 271,513</b>	<b>\$ 339,612</b>	

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA**

**SPECIAL REVENUE FUNDS**

- Life IV-D Fund -** The Title IV-D Fund consists of incentive payments and grants from the Department of Health and Human Resources, authorized by Act 117 of 1995, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.
- Payroll Fund -** The District Attorney's Payroll Fund was established January 1, 1979, when the District Attorney's office assumed responsibility for its payroll operation, which was previously handled by the City of New Orleans. Monies appropriated by the City each year are used to pay the salaries of administrative and clerical personnel, part of the salary of the District Attorney and Assistant District Attorneys, payroll taxes and the administrative expenses of the payroll. Monies appropriated by the State of Louisiana each year are used to supplement the salaries of the Assistant District Attorneys.
- Immigration Grant Fund -** The Immigration Grant Fund consists of a grant from the U.S. Department of Justice, passed through the National Institute of Justice. The purpose of the grant, which covers a period of January 1, 1996 through December 31, 1997, is to conduct an assessment of a criminal justice population for exposure to illicit drug using an law mobility questionnaire.
- Criminal Justice Grant Fund -** The Criminal Justice Grant Fund consists of various grants from the U.S. Department of Justice, passed through the Louisiana Commission on Law Enforcement. These grants support a wide variety of aspects pertaining to criminal justice. This includes the following:
- increasing the prosecution of persons who violate state and local laws pertaining to violent crimes
  - providing assistance to witnesses and crime victims
  - reducing delays in Criminal and Juvenile Court trials
  - increase information processing capabilities
- Target Crime Fund -** The Target Crime Fund consists of a grant from the U.S. Department of Health and Human Services via the Center for Substance Abuse Treatment, passed through the Louisiana Department of Health and Hospitals, the Office of Alcohol and Drug Abuse. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE J**

**CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligations transactions during the year:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Capital Lease	\$ 434,312	\$ -	\$ 288,738	\$ 145,574
Compensated Absence	189,548	69,445 *	-	258,993
	<b>\$ 623,860</b>	<b>\$ 69,445 *</b>	<b>\$ 288,738</b>	<b>\$ 394,567</b>

\* No Change

**NOTE K**

**ON-BEHALF PAYMENTS (STATE WARRANTS)**

The State of Louisiana provides direct payments of salaries to assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "state warrants", provide these assistant district attorneys with their base salary. If the District Attorney's Office wishes to pay these assistant district attorneys a salary greater than the amount of the state warrant (currently \$39,000 per year), the additional amount is paid out of the District Attorney's Office Payroll Fund.

In accordance with GASS No. 34, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of state warrants paid directly to assistant district attorneys, as well as the related benefits, has been recognized by the District Attorney's Office as revenue and expenditures. The amount recognized for the year ended December 31, 1996 was \$1,312,438.

The accompanying financial statements do not include certain expenses of the District Attorney's Office paid out of the Funds of the Criminal District Court, or directly by the City of New Orleans. These expenses are summarized as follows:

- Major upkeep of the building located at 619 South White Street.
- Electric, gas and water consumed by the building.
- Portion of the gasoline used by office automobiles.

GASS No. 34 does not require that the amounts pertaining to these expenses be reflected in the general purpose financial statements.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE H**

**COMPENSATED ABSENCES**

At December 31, 1996, employees of the District Attorney's Office had accumulated and vested \$211,989 of employee leave benefits, which was computed in accordance with the provisions of GASBS No. 16, "Accounting for Compensated Absences". The entire balance is recorded within the General Long-Term Obligations Account Group.

**NOTE I**

**LEASES**

The District Attorney's Office records equipment under capital lease as an asset and an obligation in the accompanying financial statements.

Minimum future lease payments under capital lease as of December 31, 1996 through the end of the lease are:

December 31,	<u>Amount</u>
1997	\$ 92,144
1998	51,768
1999	25,167
2000	<u>1,133</u>
Total Minimum Lease Payments	170,212
Less Interest	<u>31,428</u>
Present Value of Net Minimum Lease Payments	<u>\$ 138,784</u>

The District Attorney's Office is committed under a lease for an automobile. The lease is considered for accounting purposes to be an operating lease. Future minimum lease payment for the lease follows:

December 31,	<u>Amount</u>
1997	\$ 8,184
1998	<u>682</u>
Total	<u>\$ 8,866</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**PENSION PLANS (Continued)**

(1) **Early Retirement (Continued)** Members who retire prior to age 60 with less than 23 years of service receive a retirement benefit reduced 2% for each year of age below 60.

Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 2% for each below the age of 62.

**RETIREMENT PROVISIONS UNDER P.L.A. 16-0042.1  
AS AMENDED IN 1996 (New Plan)**

- (1) **Accrual Rate** 3.2% per year of service
- (2) **Normal Retirement** 30 years of service regardless of age  
24 years of service and age 55  
18 years of service and age 60
- (3) **Early Retirement** 18 years of service and age 55 with benefits reduced 2% for each year received in advance of normal retirement age

**Disability Benefits**

Disability benefits are awarded to active contributing members with at least ten years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives benefits equal to 3% (3.2% under New Plan) of his final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age sixty.

**Survivor Benefits**

Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his spouse or designated beneficiary. Upon the death of any active contributing member with more than five years of service or any member with twenty-three years of service who is not retired, reduced benefits are payable to the surviving spouse or designated beneficiary. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest retirement age. If a member has no surviving spouse, the surviving children under age 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE F**

**CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deletions	Balance December 31, 1996
Automobiles	\$ 715,320	\$ -	\$ 20,475	\$ 714,845
Furniture, Fixtures and Equipment	<u>1,965,852</u>	<u>121,600</u>	<u>3,200</u>	<u>1,984,242</u>
	<u>\$ 2,681,172</u>	<u>\$ 121,600</u>	<u>\$ 23,675</u>	<u>\$ 2,779,097</u>

**NOTE G**

**PENSION PLANS**

**District Attorney's Clerical and Administrative Employees Retirement Plan and Trust**

All employees, after completion of 3 months employment and have attained age 18, are eligible to join the District Attorney's Clerical and Administrative Retirement Plan and Trust. This plan was established January 1, 1982, and the IRS has made a favorable determination in a letter dated June 18, 1982 based on Section 1.408-1(k)(1) of the Income Tax Regulations. The plan is a defined contribution, money purchase plan. The plan is voluntary and employees who elect to participate are required to contribute 3% of their annual compensation which is matched by the District Attorney's office. Voluntary contributions up to an additional 2% of annual salaries are allowed. No office match is made on the voluntary contributions. Vesting is 100% after three years of service. During 1996, the plan was amended to allow for the participation of all employees of the District Attorney's Office, including Assistant District Attorneys.

For 1996, the plan administrator was Eric Meets. The plan trustee is First National Bank of Louisiana. Other than the annual contributions made to the system, and recorded as expenditures, the District Attorney's Office does not guarantee any of the benefits granted by the retirement system.

During 1996, mandatory contributions to the plan made by employees amounted to \$98,780. In addition to the mandatory contributions, employees contributed an additional \$1,268 of voluntary contributions to the plan. The District Attorney's Office contributions allocated for the plan year amounted to \$89,700, all of which was actual-cash contributions to the plan.

The total payroll paid by the District Attorney's Office for all employees for the year was \$3,181,292, and the amount covered by this plan was \$2,008,970.



PROJECT: ATTORNEY FETTER ORLEANS OFFICIALS' BENEFIT  
 1914543-0000, LOS ANGELES  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 For The Year Ended December 31, 1994

PROGRAM TITLE	CITY'S %	Agency's Funds Through Number	State Funds	Total State Funds	Agency's Reimbursed Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Fund through the Louisiana Department of Social Services Child Support Enforcement (Title IV-D)	83.75 *	20	21,750 - 83,000	\$ 1,042,000	\$ 901,400
Fund through the Louisiana Department of Social Services Child Support Enforcement (Title IV-D)	83.75 *	20	21,750 - 83,000	1,072,000	878,000
Fund through the Louisiana Department of Health and Hospitals Target Case Program	83.75 *	20	21,750 - 83,000	913,000	81,500
Fund through the Louisiana Department of Health and Hospitals Target Case Program	83.75 *	20	21,750 - 83,000	181,000	82,700
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Fund through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice Drug Control and Treatment Improvement - Domestic Case Prevalence Case Data Collection Subgrant No. 94-004-01000	83.75 *	50	21,750 - 83,000	24,000	11,375
Drug Control and Treatment Improvement - Domestic Case Prevalence Case Data Collection Subgrant No. 94-004-01000	83.75 *	50	21,750 - 83,000	33,000	11,400
Drug Control and Treatment Improvement - Domestic Case Domestic Violence Case Data Collection Subgrant No. 94-004-01000	83.75 *	50	21,750 - 83,000	50,000	34,000
Drug Control and Treatment Improvement - Domestic Case Child Support Case Data Collection Subgrant No. 94-004-01000	83.75 *	50	21,750 - 83,000	34,000	34,000
Drug Control and Treatment Improvement - Domestic Case Domestic Violence Subcollection System Subgrant No. 94-004-01000	83.75 *	50	21,750 - 83,000	72,700	34,300

We noted certain immaterial instances of noncompliance with the above requirements, which we have communicated to the management of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT in a separate letter dated June 18, 1957.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Arthur J. Craig's Head*

A Professional Accounting Corporation

June 18, 1957

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**PENSION PLANS (Continued)**

**District Attorney's Retirement System**

The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (DARS). The Louisiana District Attorneys' Retirement System is a multiple employer, statewide retirement system which is administered and controlled by a board of trustees. During 1996, the board of trustees unanimously decided to require that the employer's contribute 2.58% of payroll to the plan. This percentage is effective for the plan year of July 1, 1996 through June 30, 1997.

The District Attorney's Office contributed \$28,839 to the plan during 1996, however, the District Attorney's Office does not guarantee any of the benefits granted by the plan. The total payroll paid by the District Attorney's Office for all attorneys for the year was \$856,255, and the amount covered by this plan was \$220,835.

The system's contribution requirements are not actuarially determined. However, the retirement system is funded by employer contributions and a percentage of taxes and revenue sharing funds. Members contribute to the retirement system on their total salary less all statutory salary paid by the State of Louisiana, that paid by the Parish(es), 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.

The assets of the plan are not included in the financial statements of the District Attorney's Office. They are recorded in a separate report available directly from the District Attorneys' Retirement System.

In 1998 substantial changes were made to the DARS. The changes to survivors' benefits are effective for every year. Other changes are effective by election to be under the new provisions as amended by R.S. 18:1942.1.

Employees can retire providing they meet one of the following criteria:

**RETIREMENT PROVISIONS UNDER R.S. 18:1942 (Old Plan)**

- |     |                   |   |
|-----|-------------------|---|
| (1) | Accum Rate        | 3% per year of service  |
| (2) | Normal Retirement | 30 years of service regardless of age<br>20 years of service and age 55<br>18 years of service and age 60<br>18 years of service and age 62                 |
| (3) | Early Retirement  | Members are eligible for early retirement at age 60 if they have 18 years of creditable service, or at age 55 with at least 10 years of creditable service. |



**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE L**

**LITIGATION**

The District Attorney's Office is defendant in several lawsuits. In the opinion of legal counsel for the District Attorney's Office, the amount, if any, that would be required to be paid would be immaterial to the financial statements.

**NOTE M**

**CONTINGENT LIABILITY**

In an audit performed on the Child Support Enforcement Division, for the three year period ended June 30, 1989, by the Federal Department of Health and Human Services, it was concluded that a total amount of \$48,182 of cost had been disallowed. Of this amount, the Division should have reimbursed the State's Department of Social Services for the Federal and State portion which totals \$28,694. No amount has been made in the financial statements for this amount because the state has agreed not to demand payment at the present time.

**NOTE N**

**INTERFUND RECEIVABLES/PAYABLES**

The District Attorney's Office has interfund receivables and payables which concern each office.

	Due From Other Funds	Due To Other Funds
General Fund	\$ 176,455	\$ 281,499
Agency Funds	1,275	800
Special Revenue - Title IV-D Fund	-	244,499
Special Revenue - Payroll Fund	556,417	133,238
Special Revenue - Juvenile Court Fund	-	23,272
Special Revenue - Criminal Justice Court Fund	84,820	166,666
Special Revenue - Target Cities Court	<u>73,628</u>	<u>93,928</u>
	<b><u>\$ 892,825</u></b>	<b><u>\$ 865,828</u></b>

**NOTE O**

**ECONOMIC DEPENDENCY**

The District Attorney's Office receives the majority of its revenues from funds provided through the City of New Orleans, the State of Louisiana, and various Federal grants and contracts. If significant budget cuts are made at the Federal, State or local level, the amount of the funds the District Attorney's Office receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the District Attorney's Office will receive in the next fiscal year.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONFEDERAL  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

The Honorable Harry F. Cornick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

In connection with our audit of the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, and with our consideration of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Standards of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and matching requirements that are applicable to those transactions. Our procedures were substantially limited in scope than an audit, the objective of which is the expression of an opinion on the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** had not complied, in all material respects, with those requirements.

It is performed by member companies

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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Harry F. Comish,  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, as of and for the year ended December 31, 1996, and have traced our report thereon dated June 18, 1997. We have also audited the compliance of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 18, 1997.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**, and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 18, 1997.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*Arthur J. King's Head*

A Professional Accounting Corporation

June 16, 1993



**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE C**

**EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had expenditures in excess of appropriations for the year ended December 31, 1996:

Fund	Total Expenditures		Unreconcilable Variances
	Actual	Budget	
Criminal Fund	\$ 3,438,978	\$ 3,268,875	\$ 170,103
Title IV-D Fund	1,775,588	1,748,048	27,540
Payroll Fund	1,502,584	1,275,848	226,736

In addition to the funds listed above, the Criminal Justice Grant Fund had actual expenditures which exceeded budget. However, this unreconcilable variance is due to matching salaries paid through state warrant being fully recognized within the first six months of the grant period.

**NOTE D**

**CASH AND CASH EQUIVALENTS**

At December 31, 1996, the District Attorney's Office has cash and cash equivalents (bank balances) totaling \$479,819 as follows:

Demand Deposits	\$ 85,126
Interest-Bearing Demand Deposits	250,878
Money Market Accounts	123,165
Petty Cash	1,650
<b>Total</b>	<b>\$ 479,819</b>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of bonds or other interest-bearing securities of the United States, or any agency thereof, owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

At December 31, 1996, the District Attorney's Office has \$479,444 in deposits (collected bank balances) which was entirely insured or collateralized by securities held by the financial institution in the District Attorney's Office name (GASB Category 2).

**NOTE E**

**INVESTMENTS**

During 1996, the District Attorney's Office purchased repurchase agreements. The aggregate amount invested in repurchase agreements during 1996 was \$185,000. All were insured with U.S. Treasury Notes. At December 31, 1996, there are no outstanding repurchase agreements.

The management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, preparation of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**General Controls**

Political Activity  
Civil Rights  
Drug-Free Workplace Act  
Allowable Cost/Cost Principles  
Administrative Requirements

**Accounting Applications**

Filing  
Cash Receipts  
Purchasing/Receiving  
Accounts Payable  
Payroll  
Property and Equipment  
General Ledger

**Specific Requirements**

Types of Services Allowed or Not Allowed  
Eligibility  
Matching, Level of Effort, or Cost-sharing  
Reporting  
Cost Allocation  
Claims For Advances and Reimbursements  
Accounts Cleared or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1986, the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** expended 85 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

The reportable conditions noted are as follows:

General ledgers are not being maintained for a number of individual funds, including some Federally financed grant programs. Maintenance of these general ledgers is essential to ensure adherence to budgets, to aid in the timely filings of claims for reimbursement, and to reconcile monthly bank balances.

Although proper documentation (invoice invoices, salary records, etc.) was maintained to support the expenditures reported on the claims for reimbursement, the lack of general ledgers could result in some claims for reimbursement not being submitted to the funding source in a timely manner. This delay may add to the time lapse between the incurring of the expenditures and the receipt of reimbursement from the funding source. Presently, the District Attorney's Office has sufficient cash flows to be able to pay for these expenditures while waiting for reimbursement, however, any delay in the requesting of funding could lead to future cash flow problems in the event of sudden cash needs.

In addition, we noted that for one of the bank reconciliations prepared for the month ended December 31, 1996, a disbursement was listed as outstanding even though it had cleared the bank in early 1996. For items which remain outstanding for an unusually long period of time, management should determine the reason as to why they remain outstanding.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** in a separate letter dated June 16, 1997.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



A Professional Accounting Corporation

June 16, 1997

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Honorable Harry F. Carlsick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1998, and have issued our report thereon dated June 18, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** is the responsibility of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances or noncompliance that are required to be reported under Government Auditing Standards.

*A. Peckham and Associates, Chartered*

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

The Honorable Harry F. Connick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1996, and have issued our report thereon dated June 14, 1997.

We have applied procedures to test the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

**General Requirements**

- Political Activity
- Civil Rights
- Allowable Costs/Cost Principles
- Drug-Free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Requirements for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Arthur J. LeBlanc, Sr., CPA*

A Professional Accounting Corporation

June 16, 1997

In our opinion, the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major federal programs for the year ended December 31, 1986.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Robert J. LeBlanc, CPA*

A Professional Accounting Corporation

June 16, 1987



Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary financial 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 ORLEANS 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 stated in all material respects in relation to the general purpose financial statements taken as a whole.



A Professional Accounting Corporation

June 16, 1997

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Arthur J. Kelly, CPA*

A Professional Accounting Corporation

June 16, 1987

The Honorable Harry F. Coratich  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

In planning and performing our audit of the financial statements of **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** for the year ended December 31, 1996, we considered its internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. In addition, we performed tests of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with laws, regulations, contracts and grants.

During our audit, we noted certain matters pertaining to the internal control structure, as well as immaterial instances of noncompliance with laws and regulations. Our findings are as follows:

#### **GENERAL LEDGER POSTINGS**

In one instance, it was noted that a check prepared in January 1997 was recorded as if it had been written and released in 1996, resulting in an understatement of cash as of year end. The check appeared as an outstanding item on the bank reconciliation performed for December 31, 1996.

A review of monthly bank statement reconciliations should be performed to verify that all outstanding items have been properly recorded and are correctly shown as outstanding. This policy will ensure that expenditures are recognized in their correct accounting period.

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## COMPLIANCE WITH BUDGET LAWS

Per Revised Statute 39:1365(D), the proposed budget for independently elected parish offices, including the district attorney, shall be completed and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. Based on this statute, the District Attorney's Office is required to make the budget available for public inspection no later than December 15.

In addition, Revised Statute 39:1366(D) states that no budget shall be considered for adoption or otherwise finalized until a general summary indicative of the proposed budget has been published. This summary is required to be published at least ten days prior to the date of the public inspection. Therefore, if the budget is made available for public inspection on December 15, the summary should be published no later than December 5.

For the 1996 fiscal year, the budget was made available for public inspection on December 22, 1995. Also, the summary of the proposed budget was published on December 18, 1995. Although the District Attorney's Office missed the budget deadline by only a few days, we recommend that management implement procedures whereby the required budget deadlines are met.

The following is a summary of the significant dates and respective actions required as per the Louisiana Budget Laws:

- December 5 Publish general summary of the budget and provide notice as to the date of the public inspection.
- December 15 Make budget available for public inspection.

This report is intended solely for the information and use of the management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**.

We appreciate the confidence you have placed in us by allowing us to serve **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**. If we can assist you in any way with the above, please do not hesitate to contact us.



A Professional Accounting Corporation

June 16, 1997



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

The reportable conditions noted are as follows:

General ledgers are not being maintained for a number of individual funds, including some Federally Financed grant programs. Maintenance of these general ledgers is essential to ensure adherence to budgets, in aid in the timely filings of claims for reimbursement, and to reconcile monthly bank balances.

Although proper documentation (vendor invoices, utility records, etc.) was maintained to support the expenditures reported on the claims for reimbursement, the lack of general ledgers could result in some claims for reimbursement not being submitted to the funding sources in a timely manner. This delay may add to the time lapse between the incurring of the expenditures and the receipt of reimbursement from the funding source. Presently, the District Attorney's Office has sufficient cash flows to be able to pay for these expenditures while waiting for reimbursement; however, any delay in the reporting of funding could lead to future cash flow problems in the event of sudden cash needs.

In addition, we noted that for one of the bank reconciliations prepared for the month ended December 31, 1998, a disbursement was listed as outstanding even though it had cleared the bank in early 1996. For items which remain outstanding for an unusually long period of time, management should determine the reason as to why they remain outstanding.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The remediation of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT in a separate letter dated June 16, 1999.

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

The Honorable Harry F. Cornick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

The management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perception of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

A Professional Accounting Corporation

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**DISTRICT ATTORNEY OF THE ORLEANS PARISHIAL DISTRICT**  
**ORLEANS PARISH, LOUISIANA**  
**NOTES TO THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**For the Year Ended December 31, 1996**

1. **Basis of Presentation:**

The accompanying schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when the District Attorney's Office has met the cost reimbursement or funding requirements for the respective grants.

2. **Other Matters:**

The Federal Financial Assistance pertaining to the Title IV-D Fund is recognized as "Expense Reimbursement" in the financial statements. All other Federal Financial Assistance is recognized as Federal Grant Revenue in the financial statements. A reconciliation of the amount of Federal Financial Assistance recognized in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances to the Schedule of Federal Financial Assistance follows:

Total Expense Reimbursement Reported	\$ 1,281,114
Total Federal Grant Revenues Reported	<u>      384,683</u>
Total Federal Financial Assistance Reported	<u>\$ 1,665,797</u>



**DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA  
ONE PENN PLAZA, SUITE 200  
WASHINGTON, DISTRICT OF COLUMBIA 20004-4242**  
For The Year Ended December 31, 1994

PROGRAM TITLE	COST-Account	Agency or Firm-Receipt Number	Start Period	Total Cost-Award	Balance Unexpended	Expended
Drug Control and System Improvement - Domestic Sites Special Attorney's Project Assistance Program Budget No. 10-014-14-001	14-074*	504	10-01-10-01	48,200	48,200	48,200
Drug Control and System Improvement - Domestic Sites Travel Expenses (State Fund) Budget No. 10-014-01-001	14-074*	504	10-01-10-01	49,000	49,000	49,000
Drug Control and System Improvement - Domestic Sites Travel Expenses (State Fund) Budget No. 10-014-01-001	14-074*	504	10-01-10-01	399,000	399,000	399,000
Drug Control and System Improvement - Domestic Sites Travel Expenses (State Fund) Budget No. 10-014-01-001	14-074*	504	10-01-10-01	20,000	20,000	20,000
Travel Advances Program Budget No. 10-014-01-001	14-074	504	10-01-10-01	20,000	20,000	20,000
Travel Advances Program Budget No. 10-014-01-001	14-074	504	10-01-10-01	20,000	20,000	20,000
<b>Total Through the District Attorney's Office</b>				<b>1,206,200</b>	<b>1,206,200</b>	<b>1,206,200</b>
Drug Monitoring - Interns Budget No. 10-014-01-001	14-090	504	10-01-10-01	94,076	94,076	94,076
				<b>\$ 1,300,276</b>	<b>\$ 1,300,276</b>	<b>\$ 1,300,276</b>

\* - Various Major Programs

**DISTRICT AFFIDAVIT BY THE CHIEF OF POLICE, DISTRICT  
OF LOS ANGELES, CALIFORNIA  
CONCERNING UNLAWFUL DEEDS, ALL INFORMATION CONCERNING  
SUSPECT(S) IS/ARE:**

This Complaint Number: **00000000000000000000**

**ASSETS**

	Personal Total Cash		Automobile		Motor Vehicle		Cash		Total	
	Owned	Leased	Owned	Leased	Owned	Leased	Owned	Leased	Owned	Leased
<b>ASSETS - UNLAWFUL DEEDS</b>										
Cash	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Automobile	-	10,000	-	-	-	-	-	-	10,000	10,000
Motor Vehicle	10,000	10,000	10,000	10,000	-	-	20,000	20,000	40,000	40,000
Cash	10,000	10,000	10,000	10,000	-	-	20,000	20,000	40,000	40,000
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>

**UNLAWFUL DEEDS SOCIETY**

	Personal Total Cash		Automobile		Motor Vehicle		Cash		Total	
	Owned	Leased	Owned	Leased	Owned	Leased	Owned	Leased	Owned	Leased
<b>UNLAWFUL DEEDS SOCIETY</b>										
Cash	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Automobile	-	10,000	-	-	-	-	-	-	10,000	10,000
Motor Vehicle	10,000	10,000	10,000	10,000	-	-	20,000	20,000	40,000	40,000
Cash	10,000	10,000	10,000	10,000	-	-	20,000	20,000	40,000	40,000
<b>Total</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>

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

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

The Honorable Harry J. Caswick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

We have audited the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1996, and have issued our report thereon dated June 16, 1997.

We have also audited the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with the requirements governing types of services allowed or restricted, eligibility, matching, level of effort, cost-sharing, reporting, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** is responsible for the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Standards of Study and Local Government*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to in the second paragraph.

**A Professional Accounting Corporation**

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**DISTRICT ATTORNEY OF THE ORLEANS  
JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA**

December 31, 1968

Audit of Financial Statements

December 31, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 1-6-1969

1323





**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**INTRODUCTION**

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, is the representative of the state before the grand jury in his district and is the legal advisor to 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.

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS OF PRESENTATION**

The financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** (the "District Attorney's Office") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**2. REPORTING ENTITY**

For financial reporting purposes, in conformance with GASB Statement 14, the District Attorney includes all funds, normal groups and activities that are controlled by the District Attorney as an independent elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. Accordingly, the District Attorney's Office is a separate governmental reporting entity. Certain units of local government over which the District Attorney exercises no oversight responsibility, such as the city council, parish school board, and other independently elected parish officials within the parish are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the District Attorney's Office.

**3. FUND ACCOUNTING**

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

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

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1. FUND ACCOUNTING (Continued)**

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types" including the collection and disbursement of unassigned monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The District Attorney's Office has no proprietary funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or an expendable trust fund is used. The terms "non-expendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. The District Attorney's Office has two agency funds.

The funds presented in the financial statements are as follows:

**General Fund (District Attorney's Revenue)**

The District Attorney's Office Expenses Fund was established in compliance with Revised Statute 15:371.31D, which provides that all of the fees collected and bonds forfeited be transmitted to the District Attorney to defray the expenses of this office, and the criminal courts of Orleans Parish. Statute 15:371 was revised effective September 1, 1985 to require a one-half split of all bond forfeitures, fines, and Criminal Court fund collections between the District Attorney and the Criminal District Court.

**Special Revenue Fund (Title IV-D)**

The Title IV-D Fund consists of incentive payments and grants from the Department of Health and Human Resources, authorized by Act 117 of 1993, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1. FUND ACCOUNTING (Continued)**

**Special Revenue Fund (Payroll Fund)**

The District Attorney's Office Payroll Fund was established January 1, 1979 when the District Attorney's office assumed responsibility for its payroll operation, which was previously handled by the City of New Orleans. Monies appropriated by the City each year are used to pay the salaries of administrative and clerical personnel, part of the salary of the District Attorney and Assistant District Attorneys, payroll taxes and the administrative expenses of the payroll. Monies appropriated by the State of Louisiana each year are used to supplement the salaries of the Assistant District Attorneys (See Note K).

**Special Revenue Fund (Louisian Grant Fund)**

The Louisiana Grant Fund consists of a grant from the U.S. Department of Justice, passed through the National Institute of Justice. The purpose of the grant, which covers a period of January 1, 1999 through December 31, 1999, is to conduct an assessment of a criminal justice population for exposure to illicit drugs using an ion mobility spectrometer.

**Special Revenue Fund (Criminal Justice Grant Fund)**

The Criminal Justice Grant Fund consists of various grants from the U.S. Department of Justice, passed through the Louisiana Commission on Law Enforcement. These grants support a wide variety of aspects pertaining to criminal justice. This includes the following:

- increasing the prosecution of persons who violate state and local laws pertaining to violent crimes
- providing assistance to witnesses and crime victims
- reducing delays in Criminal and Juvenile Court trials
- increase information processing capabilities.

**Special Revenue Fund (Target Cities Fund)**

The Target Cities Fund consists of a grant from the U.S. Department of Health and Human Services via the Center for Substance Abuse Treatment, passed through the Louisiana Department of Health and Hospitals, the Office of Alcohol and Drug Abuse. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. FUND ACCOUNTING (Continued)**

**Agency Fund (Bond Forfeitures)**

The Bond Forfeitures Fund exists to receive bonds forfeited by defendants. These bonds are received by the District Attorney's office and are required to be transferred to the Criminal Sheriff.

**Agency Fund (Asset Forfeitures)**

The Asset Forfeitures is used to account for assets seized in narcotic cases in which the District Attorney has received the seized assets, pending the final outcome. The assets may have to be returned to the defendant, transferred to another agency or may be shared between the New Orleans Police Department, Criminal District Court and District Attorney. 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 (i.e., advertising, etc.).

**4. 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 measurements made, regardless of the measurement basis applied. The District Attorney's Office records are maintained on a modified accrual basis of accounting for its governmental fund types and agency funds.

**Revenues**

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available.

State and city appropriations and interest, if not received by the date due, are accrued at the financial reporting date. Fines and fees, bond forfeitures, and miscellaneous income are recorded when due to the District Attorney's Office. In addition, grants from the U.S. Government are accrued when the District Attorney has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the District Attorney's Office.

**Expenditures**

Expenditures, under the modified accrual basis of accounting, are recorded at the time liabilities are incurred.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. BASIS OF ACCOUNTING (Continued)**

The District Attorney's Office reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "reasonable" and "available" criteria for recognition in the current period. Deferred revenues also arise when revenues are received by the government before it has a legal claim to them, or when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**5. BUDGETARY PRACTICES**

The District Attorney's Office prepares an annual budget for the District Attorney's Criminal Fund, Title IV-A Fund, Payroll Fund and Target Cities Grant Fund. The budgets are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget was made available for public inspection beginning December 22, 1995, at the District Attorney's office and every day until December 28, 1995. A public hearing on the budget was held on December 28, 1995, at the District Attorney's office. There were no amendments to the budget during 1996.

Budget amounts for the Income Grant Fund and for the Criminal Justice Grant Fund were based on the available grant budgets.

Appropriations which are not expended lapse at year end.

Incurrence accounting is not utilized by the District Attorney.

**6. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts.

Under Revised Statute 33:2955, the District Attorney's Office may invest in United States Treasury obligations, United States government agency obligations, time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the state of Louisiana, mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940. 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 stated at cost.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund and Special Revenue Funds are reported in the General Long-Term Obligations Account Group. Depreciations for principal and interest payments for long-term obligations are recognized in the respective fund when paid.

**10. TOTAL COLUMNS ON STATEMENTS - OVERVIEW**

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

**11. COMPARATIVE DATA**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's Office financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements overly complex and difficult to understand.

**NOTE B**

**FUND DEFICITS**

The general purpose financial statements include the following funds with cumulative fund deficits at December 31, 1996:

	Deficit Amount
General Fund	<u>\$ 21,001</u>

During 1997, the following steps will be taken to finance fund deficits:

- Transfers will be made from the Payroll Fund to cover expenditures in excess of revenues for the General Fund.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. FIXED ASSETS**

Fixed Assets are recorded as expenditures at the time purchased, and the related assets are reported in the General Fixed Asset Account Group. No depreciation has been provided on fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at estimated market value. The balance at December 31, 1998, consists of \$2,264,182 of historical cost, \$1,904 of estimated cost, and \$32,995 of estimated market value. The District Attorney's Office policy is to capitalize fixed assets over \$500.

**B. VACATION AND SICK LEAVE**

The District Attorney's Office has the following policy regarding vacation and sick leave:

Vacation Leave

All employees with less than three years of full service accrue 5.6 days per month for a total of two weeks per year. Not more than 20 days may be retained at the anniversary date of the employee. All days in excess of 20 are forfeited.

All employees with three to five years of full time service accrue 1.14 days per month for a total of three weeks per year. Not more than 25 days may be retained at the anniversary date of the employee. All days in excess of 25 are forfeited.

All employees with five or more years of full time service accrue 1.23 days per month for a total of four weeks per year. Not more than 30 days may be retained at the anniversary date of the employee. All days in excess of 30 are forfeited.

The cost of vacation leave privileges, computed in accordance with the above, is recognized as a current year expenditure in the governmental funds when leave is actually taken or when employees are paid for accrued leave upon termination, while the cost of leave privileges not requiring current resources is recorded in the General Long-Term Obligation Account Group.

Sick Leave

All employees accrue 4.5 days per month for a total of two days per year. Sick leave may be retained indefinitely and will not be forfeited if not used within any one year. However, sick leave can not be used toward termination pay.



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