

ANNUAL FINANCIAL REPORT
ORLEANS PARISH CRIMINAL JUSTICE OFFICE
NEW ORLEANS, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 2000

Under provisions of state law this report is a public document. A copy of the report has been furnished to the audit and other appropriate public officials. This 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 7-21-07

ERICKSON KRENTEL & LA PORTE, L.L.C.
 CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

4227 ORCA STREET
 NEW ORLEANS, LOUISIANA 70119-0906
 TELEPHONE (504) 486-7375 • FAX (504) 480-2541
 www.ERICKSONKRENTEL.COM

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ERICKSON KRENTEL & LA PORTE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

4227 Canal Street
New Orleans, Louisiana 70119-0000
Telephone: (504) 486-7373 • Fax: (504) 482-0201
www.ekla.com

James J. LaPorte
James E. Krenzel
Thomas W. Krenzel, Jr.
David W. Krenzel
Curtis M. Krenzel
Katherine J. LaPorte
K. Lee Adams

MEMBERSHIP INFORMATION
SECURITY LICENSE #10782
CPA License Number: 00000

INDEPENDENT AUDITORS' REPORT

The Honorable William C. Hunter
Colonel Parish Criminal Sheriff's
New Orleans, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Orleans Parish Criminal Sheriff's Office (the Office) as of and for the year ended December 31, 2005, which collectively comprise the Office's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Office's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Louisiana Governmental Audit Code, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards and the guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Orleans Parish Criminal Sheriff's Office as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, the Office has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for the year ended December 31, 2005.

In accordance with Government Auditing Standards, we have also issued our report dated June 8, 2004, on our consideration of the Orleans Parish Criminal Sheriff's Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is 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.

The management's discussion and analysis and budgetary comparison information on pages 3 through 5 and 10 through 48, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

ERICSSON KRANTZ & LA PORTELLE

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

The Honorable William C. Hunter
Delaware State Capitol Building
June 8, 2004
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of State, Local, Government, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Office. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

June 8, 2004

Ericsson, Krantz & LaPorte LLP

Certified Public Accountants

REQUIRED SUPPLEMENTARY INFORMATION

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
DECEMBER 31, 2003

Within the section of the Orleans Parish Criminal Sheriff's Office (the Office) annual financial report, the Office's management is pleased to provide this narrative discussion and analysis of the financial activities of the Office for the year ended December 31, 2003. The Office's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

Net Assets - The assets of the Office exceeded its liabilities at December 31, 2003 by \$69.8 million (presented as "net assets"). Total net assets are comprised of the following:

- Capital assets, net of related debt, of \$68 million (include property and equipment, net of accumulated depreciation, and are reduced for outstanding debt related to the purchase of capital assets).
- Restricted for intergovernmental transfers of \$3.7 million.
- Restricted for debt service of \$2.1 million.
- Unrestricted net assets of \$12.8 million.

Changes in Net Assets - The Office's total net assets decreased by \$2.7 million in 2003. Net assets of governmental activities decreased by \$5,411,432 and net assets of business-type activities decreased by \$20,326. The decrease in net assets was due to a decrease in the number of federal and state inmates housed, an increase over last year in claims and judgment expenses, and an increase in personnel costs.

The Office's governmental funds reported combined unassigned fund balances of \$111.4 million with all allocated to the general fund. The Office's unassigned fund balances of \$111.4 million represents 14.5% of the general fund's expenditures.

The Office's total debt decreased by \$4.5 million. The decrease was due to scheduled debt principal payments and the fact that no new debt was issued during 2003.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis document introduces the Office's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Office also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in fiscal year 2004.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Office's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Office's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its focus in accrual accounting and elimination of reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the Office's assets and liabilities, with the difference reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Office as a whole is improving or deteriorating. Evaluation of the overall health of the Office would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information presented in this report.

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
DECEMBER 31, 2005**

The second government-wide statement is the Statement of Activities, which reports how the Office's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the reliance of the Office's limited activities on revenues resulting from services provided by the Office to other governmental agencies.

The government-wide financial statements present governmental activities of the Office that are principally supported by per diem charges to the City of New Orleans, the Louisiana Department of Corrections, and federal agencies. The sole purpose of these governmental activities is the custody of inmates.

The government-wide financial statements are presented on pages 10-11 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain detailed asset resources, aggregated the specific activities or objectives. The Office uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Unlike the basic financial statements, fund financial statements focus on the Office's most significant funds rather than the Office as a whole.

The Office uses governmental funds, proprietary funds, and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function reported on governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Office's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 12 - 16 of this report.

Proprietary funds are reported in the fund financial statements and report non-major enterprise funds (community operations, marine operations, and a community services fund) and internal service funds (fleet and fuel, and a self-insurance fund).

The basic proprietary fund financial statements are presented on pages 17 - 19 of this report.

Fiduciary funds are reported in the fund financial statements and report a defined contribution employee pension plan, an employee credit union, and an individual/pension inmate accounts. Activities from fiduciary funds are not included in the government-wide financial statements because the Office cannot use these assets for its operations.

The basic fiduciary fund financial statements are presented on pages 20 - 21 of this report.

Notes to the basic financial statements:

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 22 of this report.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
DECEMBER 31, 2003

Other Information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Office's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and 505 service fund. These schedules demonstrate compliance with the Office's adopted and final revised budget. Required supplemental information can be found on pages 39 and 42 of this report.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

The Office implemented the new financial reporting model used in this report beginning with the current fiscal year ended December 31, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Office as a whole.

The Office's net assets at fiscal year-end are \$69,567,393. The following table provides a summary of the Office's net assets:

	<u>Summary of Net Assets</u>		
	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Assets:			
Current and other assets	\$ 55,680,794	\$ 341,500	\$ 56,022,294
Capital	11,090,880	-	11,090,880
Total	<u>66,771,674</u>	<u>341,500</u>	<u>67,113,174</u>
Liabilities:			
Current	24,297,024	-	24,297,024
Long-term	12,934,588	-	12,934,588
Total	<u>37,231,612</u>	<u>-</u>	<u>37,231,612</u>
Net Assets:			
Investment in capital assets, net of debt	46,030,600	-	46,030,600
Restricted for:			
Intergovernmental transfers	12,481,313	-	12,481,313
Debt service	3,077,760	-	3,077,760
Discretionary	12,633,608	141,500	12,775,108
Total net assets	<u>\$ 69,411,689</u>	<u>\$ 341,500</u>	<u>\$ 69,753,189</u>

Overall, the Office reports net assets of \$69.4 million. This amount is \$1.7 million lower than last year. The Office has \$10 million invested in capital assets. Current assets exceed current liabilities by \$24.3 million.

Since this is the first year in which government-wide information is available, comparative data is not presented. However, comparative data will be accumulated and presented in future audits in future years.

**ORLEANS PARISH CRIMINAL JUSTICE'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2000**

The following table provides a summary of the Office's changes in net assets:

	Summary of Changes in Net Assets		
	Governmental Activities	Business- Type Activities	Total
Revenues:			
Programs:			
Fees, fines and charges for services	\$ 46,366,795	\$ 1,796,344	\$ 48,163,139
Operating grants and contributions	24,115,582	-	24,115,582
Capital grants and contributions	790,128	-	790,128
General:			
Advancements (net)	3,170,000	-	3,170,000
Investment income	1,311,281	4,792	1,316,073
Other	2,311,243	-	2,311,243
Interfund transfers	642,214	-	642,214
Total revenues	78,336,463	2,001,236	80,337,699
Expenses:			
Program expenses:			
Costs of programs	\$2,096,192	-	\$2,096,192
Interest	1,890,406	-	1,890,406
Contingency	-	1,371,785	1,371,785
Other	-	88,990	88,990
General:			
Loss on disposition of capital assets	685,208	-	685,208
Transfers to other governmental agencies	118,687	-	118,687
Interfund transfers	-	642,114	642,114
Total expenses and other	\$3,790,593	2,083,889	\$5,874,482
Net expense	(\$1,816,080)	(\$1,106)	(\$1,817,186)
Beginning net assets	71,094,036	181,429	71,275,465
Decrease in prior contributions due to-out-of-year adjustments	205,024	-	205,024
Ending net assets	\$ 69,482,980	\$ 77,323	\$ 69,560,303

GOVERNMENTAL REVENUES

The Office is heavily reliant on funding (municipal, state, and federal) income to support its operations. Income from licensing revenues provided 88.7% of the Office's total revenues.

GOVERNMENTAL FUNCTIONAL EXPENSES

The total function of the Office is the locking and housing of prisoners. The only non-functional cost is interest expense related to the outstanding liabilities of subscriptions and property tax bonds. Expenditures on the office equipment and buildings was \$1.2 million or 1.9% of the total expenses.

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
DECEMBER 31, 2003**

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

Governmental Fund

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of year in comparison with operating financing requirements. Governmental funds reported an ending fund balance of \$38.3 million. Legally restricted fund balances (i.e., the reserved fund balances) include: \$219,817 reserved for consumable inventories, \$777,924 reserved for prepaid expenses, 34,385,733 reserved for encumbrances, \$3,248,841 reserved of capital improvements, \$11,483,313 reserved for intergovernmental transfers, \$3,877,467 reserved for payment of long-term debt and \$446,839 reserved for elderly victims. As a result, the unreserved fund balance is \$11,483,772.

The unreserved fund balance decreased by \$1,795,619 from the previous year.

Major Governmental Funds

The General Fund is the Office's primary operating fund and largest source of day-to-day service delivery. The General Fund's fund/balance decreased by \$3.6 million. In fiscal year 2003, inmate housing revenues increased by \$2.3 million and total expenditures and other sources increased by \$7.6 million from the previous year creating a current year deficit of \$3.6 million.

The other major governmental funds are the Capital Project Fund and the Debt Service Fund.

The Capital Project Fund's fund balance decreased by \$1.7 million due to the use of general obligation bond and other debt proceeds to fund capital outlays.

The Debt Service Fund's fund balance decreased by \$1.7 million as budgeted due to the continued debt service on long-term debt.

BUDGETARY HIGHLIGHTS

The General Fund - When the original budget was adopted, it was anticipated that the total revenues and total expenditures were going to approximate those of the previous fiscal year. This original budget did not budget for the one-install payments from the City of New Orleans due in the significant year in year fluctuations and the fact that the amount on these payments were previously unknown until the middle of the following budget year. After continued discussions with the administration of the City of New Orleans, a reasonable amount of three 2003 payments were obtained and the general fund budget was revised was adopted. The revised budget also included additional budgeted expenditures of approximately \$7 million due to increased claims and judgments and personnel costs that the Office had to incur during 2003. The actual expenditures for 2003 exceeded the final budgeted expenditures by \$256,790. The final budgeted revenues for 2003 exceeded the actual revenues by \$4.3 million mainly due to the continued decline in the number of inmates housed in the 4th quarter of the fiscal year.

The Debt Service Fund - The original budget was adopted and was not required to be amended.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Office's investment in capital assets, net of accumulated depreciation as of December 31, 2003, was \$71 million. There was an overall increase of \$129,252 in capital assets. See Note 7 for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
MANAGEMENT'S DISCLOSURE AND ANALYSIS (UNAUDITED)
DECEMBER 31, 2003**

The following table provides a summary of capital assets activity.

CAPITAL ASSETS

	Governmental Activities	
	2003	2002
Land and construction in progress	\$ 3,900,000	\$ 3,303,440
Depreciable assets:		
Building improvements	70,701,000	72,493,418
Maintenance equipment	2,444,000	4,180,112
Office furniture and equipment	2,113,814	25,893,652
Vehicles	2,381,000	2,830,500
Total depreciable assets	78,641,700	105,298,680
Less accumulated depreciation	20,984,500	33,804,000
Book value - depreciable assets	\$ 57,657,200	\$ 71,494,680
Total assets	\$ 61,558,900	\$ 74,799,120

Long-term debt

At the end of the fiscal year, the Office had approximately \$40.8 million in long-term debt as shown in the table below:

OUTSTANDING LONG TERM DEBT

	Governmental Activities		
	2003	2002	Percentage Change
General Obligation Bonds	\$ 34,780,000	\$ 43,010,000	(18.2)%
Certificate of Indebtedness	1,020,000	4,000,000	(73.9)%
Other	1,290,100	1,420,000	-3.6%
	\$ 47,090,100	\$ 48,430,000	(2.7)%

During the year the Office retired \$6.4 million or 13.2% of the beginning outstanding debt balance. See Note 5 for additional information regarding long-term debt.

ECONOMIC OUTLOOK

Revenue

The Office's inmate costs are continuing to drop from previous levels and this trend is expected to continue. The number of inmates housed at the jail is the primary factor which impacts the gross revenue available to provide incarceration services to inmates of the City of New Orleans (CITY), the Louisiana Department of Corrections (DOC) and the federal government (FEDS). Continued collection of these revenues will continue to put a strain on the finances needed to operate the jail.

The number of inmates held at the jail at any given time is affected by the number of arrests made by law enforcement authorities and the length of sentences imposed by the courts. The per diem paid to the Office to house these prisoners varies by type of inmate, whether it is a City inmate, sentenced or unsentenced, a DOC inmate or an inmate of the FEDS. The per diem rate for the CITY is based on a contract judgment in federal court, which cannot be modified until 2006. The per diem rate for DOC inmates is based on state statutes, and the per diem for the FEDS is based on a long standing negotiated contract.

Accordingly, the Office has little control over the level of the inmate population and therefore over its primary revenue streams. There is expected to be some increase in revenue from the CITY in 2004 due to a per diem rate increase in effect for six months in 2003 which will be in effect for the full year in 2004. Also, in 2000 the Office disposed of surplus equipment which netted approximately \$148,000.

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
MANAGEMENT'S DISCUSSION AND ANALYSIS FUNDAMENTALS
DECEMBER 31, 2013**

Therefore, to mitigate the recent deficits experienced by the Office in its general fund, management must look elsewhere for relief. That is why emphasis on controlling expenditures has become the primary focus to restore operations of the jail to self-sustaining levels.

Expenditures

The largest expenditure in the Office's budget is its personnel costs. Therefore the biggest efficiencies must be realized in this area. To affect this, in early 2009 the Office has imposed a hiring freeze and has laid off personnel from non-security positions. In addition, overtime pay has been curtailed, across the board, and this has resulted in cost savings.

The Office has begun consolidating inmates into fewer facilities to allow for more efficient use of security personnel at a time when staffing levels are expected to drop. This consolidation will provide for additional savings in maintenance and operating supplies.

Some short term cash flow savings are expected from the deferral of capital asset acquisitions and the scheduling of routine maintenance at longer intervals. Also, certain community service and outreach programs have been curtailed.

CONTACTING THE OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Office's finances, comply with finance-related laws and regulations, and demonstrate the Office's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Orleans Parish Criminal Sheriff's Office, Michael Overton, CAG, at 844-422-4000.

BASIC FINANCIAL STATEMENTS

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
STATEMENT OF NET ASSETS
DECEMBER 31, 2000

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
ASSETS:			
Cash and cash equivalents	\$ 4,788,677	\$ 489,840	\$ 5,278,517
Investments plus accrued interest	39,204,680	-	39,204,680
Intergovernmental receivables	9,485,729	-	9,485,729
Internal balances	181,083	(281,099)	-
Interfund receivables	61,413	-	61,413
Other receivables	348,153	-	348,153
Prepaid expenses	1,499,442	10,908	1,510,350
Inventories	829,617	94,111	923,728
Capital assets, net of accumulated depreciation	73,843,800	-	73,843,800
Total assets	<u>\$ 111,297,398</u>	<u>\$ 143,959</u>	<u>\$ 111,441,357</u>
LIABILITIES:			
Accounts payable	2,933,510	-	2,933,510
Interfund payables	83,697	-	83,697
Accrued interest	344,174	-	344,174
Claims and judgments	14,988,000	-	14,988,000
Long-term liabilities:			
Due within one year	5,836,922	-	5,836,922
Due after one year	17,984,388	-	17,984,388
Total liabilities	<u>\$ 42,281,944</u>	<u>\$ -</u>	<u>\$ 42,281,944</u>
NET ASSETS:			
Invested in capital assets, net of related debt	49,839,800	-	49,839,800
Restricted for:			
Intergovernmental transfers	13,481,343	-	13,481,343
Debt service	5,871,780	-	5,871,780
Unrestricted	12,833,628	143,959	12,977,587
Total net assets	<u>\$ 69,427,488</u>	<u>\$ 143,959</u>	<u>\$ 69,571,447</u>

The accompanying notes are an integral part of this statement.

COLLEGE PARKER COUNCIL, HERBERT'S OFFICE
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDING DECEMBER 31, 2002

Functional Programs	Program Revenues			Net (Expensed) Revenues and Changes in Net Assets		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Donor-restricted Activities	Total
Governmental Activities	\$ 20,000,000	\$ 85,940,795	\$ 3,415,900	\$ 190,138	\$ (11,150,929)	\$ (2,024,187)
Charity of persons	3,992,404	-	-	-	(1,999,486)	(1,999,486)
Insurance for long-term debt	84,000,000	85,940,795	3,415,900	190,138	(14,116,929)	(2,024,187)
Total governmental activities						
Business-type activities	1,201,170	(943,449)	-	-	-	667,721
Community operations	84,895	11,075	-	-	-	73,820
Other	1,416,079	1,956,541	-	-	-	540,462
Total business-type activities						
Total Other	\$ 3,497,144	\$ 88,944,319	\$ 3,415,900	\$ 190,138	\$ (14,116,929)	\$ 11,390,972
Capital revenues:						
Ad valorem taxes, levied for debt service				51,78,884	-	51,78,884
Investment income				208,793	4,195	212,988
Other income				2,781,741	-	2,781,741
Loan on disposition of capital assets				(685,331)	-	(685,331)
Transfers				842,214	(641,214)	-
Transfers to other governmental agencies				(118,077)	-	(118,077)
Total general revenues and transfers				8,248,624	807,875	9,056,499
Change in net assets				(5,074,554)	(11,529)	(5,086,083)
Net assets - beginning				75,094,016	195,428	75,289,444
Decrease in position contributions due to current year activities				281,074	-	281,074
Net assets - ending				\$ 80,300,536	\$ 183,899	\$ 80,484,435

The accompanying notes are an integral part of this statement

COULDS PURSUE ORIGINAL SUBMITTALS OFFICE
 BALANCE SHEET - GOVERNMENTAL FUNDS
 (DECEMBER 31, 2022)

	General Fund	Capital Projects	Ports Services	Non-major Governmental	Total Governmental
ASSETS					
Cash and cash equivalents	1,261,138 \$	4,348,791 \$	26,853 \$	664,041 \$	6,700,823 \$
Investments plus accrued interest	5,269,964	14,971,311	3,418,001	-	23,660,376
Prepaid expenses	9,240,446	-	183,319	-	9,423,765
Intergovernmental receivables	1,453,876	-	-	-	1,453,876
Accrued receivables	207,288	-	-	-	207,288
Other receivables	73,634	-	118,538	-	1,498,442
Prepaid expenses	10,611	-	-	-	109,817
Inventory	829,811	-	-	-	829,811
Total assets	19,496,578 \$	19,119,906 \$	4,345,709 \$	664,041 \$	44,636,234 \$
LIABILITIES					
Accounts payable	2,340,170 \$	162,560 \$	- \$	- \$	2,502,730
Accrued payable	288,346	13,313	640,823	-	942,582
Accrued interest and job fees	3,411,280	-	-	-	3,411,280
Total liabilities	6,039,796 \$	175,873 \$	640,823 \$	- \$	6,856,492 \$
FUND BALANCES					
Reserved for:					
Inventory	829,811	-	-	-	829,811
Prepaid expenses	771,008	-	-	-	771,008
Investments	3,216,566	1,269,478	-	-	4,486,044
Capital improvements	-	3,268,841	-	-	3,268,841
Intergovernmental transfers	-	13,685,331	-	-	13,685,331
Debt service	-	-	3,071,147	-	3,071,147
Other	-	-	-	640,019	640,019
Unreserved	11,256,228	-	-	13,311	11,269,539
Unassigned	-	-	-	-	-
Total fund balances	15,083,613 \$	18,954,650 \$	3,071,147 \$	640,019 \$	38,759,429 \$
Total liabilities and fund balances	19,496,578 \$	19,119,906 \$	4,345,709 \$	664,041 \$	44,636,234 \$

The accompanying notes are an integral part of this statement

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2003**

Total fund balances for governmental funds at December 31, 2003	\$	33,880,761
Total net assets reported for governmental activities in the statement of net assets in different locations:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:		
Land		9,834,000
Construction in progress		3,463,350
Buildings and improvements, net of \$14,114,760 accumulated depreciation		61,007,218
Maintenance equipment, net of \$1,181,231 accumulated depreciation		363,894
Office furniture and equipment, net of \$5,005,418 accumulated depreciation		944,100
Vehicles, net of \$4,008,638 accumulated depreciation		<u>1,875,119</u>
		73,487,580
Internal service funds are used by the Office to charge the costs of claims, judgments and legal costs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are:		
		-403,117
Long-term liabilities applicable to the Office's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities (both current and long-term) are reported in the statement of net assets.		
Accrued interest on bonds		(344,174)
Bonds payable		(62,716,988)
Bond premium, net of accumulated amortization		<u>(11,228)</u>
		<u>(64,061,390)</u>
Total net assets of governmental activities at December 31, 2003	\$	<u>69,423,484</u>

The accompanying notes are an integral part of this statement.

**COLUMBIAN PARISH CRIMINAL JUSTICE OFFICE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ENVIRONMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General Fund	Capital Projects	State Service	Non-major Governmental	Total Governmental
REVENUES					
County of prisoners					
City charges	3,699,278	-	-	-	3,699,278
Expenses of Corrections charges	21,012,118	-	-	-	21,012,118
Fund charges	7,415,268	-	-	-	7,415,268
Recurrent income	307,488	296,116	46,792	8,106	1,058,502
Gas utility payments	3,640,728	-	-	-	3,640,728
Other income	1,668,753	-	-	-	1,668,753
Grant supplemental pay	1,448,284	-	-	-	1,448,284
Federal grants	1,856,788	-	-	-	1,856,788
Donations/contributions	197,441	-	-	-	197,441
Rebate generating fees	689,846	-	-	-	689,846
Administrative revenue	-	-	3,170,088	-	3,170,088
Total revenues	71,078,697	296,116	3,216,880	8,112	75,600,813
EXPENDITURES					
Control services	5,508,036	-	-	-	5,508,036
Court services	3,708,084	-	-	-	3,708,084
Security services	21,648,830	-	-	-	21,648,830
Administrative services	3,943,380	-	-	-	3,943,380
Research and training	1,096,006	-	-	-	1,096,006
inmate services	22,773,171	-	-	-	22,773,171
Grants and special programs	1,988,079	-	-	-	1,988,079
Miscellaneous	-	-	1,700	1,079	3,129
Plant and maintenance	11,290,019	-	-	-	11,290,019
State retirement	-	-	6,778,000	-	6,778,000
Interest payments	-	-	1,099,000	-	1,099,000
Capital outlay	-	3,890,778	-	-	3,890,778
Total expenditures	71,088,020	3,890,778	8,877,171	1,079	85,857,048
	(5,508,311)	(3,600,669)	(1,590,841)	(2,571)	(12,702,401)

The accompanying notes are an integral part of this statement.

000,000 PUBLIC OPERATIONS, MEMBERSHIP OFFICE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2001

	General Fund	Capital Projects	Debt Service	Non-major Governmental	Total Governmental
OTHER REVENUES, EXPENDITURES, INCLUDING TRANSFERS					
Transfers in	465,291	-	879,400	-	1,344,691
Transfers from	(897,677)	-	-	-	(897,677)
Transfers to other governmental agencies	-	(118,887)	-	-	(118,887)
Total other financing sources (uses), including transfers	(432,386)	(118,887)	879,400	-	328,127
Net changes in fund balances	(1,796,617)	(1,796,185)	(2,711,945)	7,071	(6,295,676)
FUND BALANCES, BEGINNING	36,079,261	16,000,045	6,096,119	894,471	58,069,901
Decrease in positive contributions due to current year deficiencies	290,478	-	-	-	290,478
FUND BALANCES, ENDING	<u>\$ 35,789,122</u>	<u>\$ 16,000,045</u>	<u>\$ 6,096,119</u>	<u>\$ 894,472</u>	<u>\$ 58,369,761</u>

The accompanying notes are an integral part of this statement

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2003

Total net changes in fund balances at December 31, 2003 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (12,258,544)
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays of \$4,288,241 exceeded depreciation expense of \$3,175,724.	1,112,517
Loss on disposition of capital assets	(665,334)
Payments of bond principal are reported as financing uses in governmental funds and they contribute to the reduction in fund balances. In the statement of net assets, however, repayment of debt decreases long-term liabilities and does not affect the statement of activities.	
Repayments:	
Debt retirement	6,728,689
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not currently paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.	
Amortization of bond premium	9,811
Accrued interest on bonds	<u>69,275</u>
	140,582
Internal service funds are used by the Office to charge the costs of claims, judgments, and legal costs to individual funds, as well as to record the revenue from the Office's portion of the criminal district court fines and fees. The net expenses of internal service funds is reported with governmental activities.	<u>(794,118)</u>
Total changes in net assets at December 31, 2003 per Statement of Activities	<u>\$ (12,258,544)</u>

The accompanying notes are an integral part of this statement

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2000

ASSETS

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
	<u>Non-Major</u>	
CURRENT ASSETS:		
Cash and cash equivalents	\$ 461,540	\$ 4,233
Other receivables	-	11,263
Interest receivable	-	104,478
Due from/other receivables	118	188,288
Inventory	-	31,347,803
Inventory	34,334	-
Prepaid expenses	32,908	-
	<hr/>	<hr/>
Total current assets	\$ 533,112	\$ 18,882,822

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts payable	380,210	330,000
Claims and judgments	-	14,880,000
	<hr/>	<hr/>
Total current liabilities	\$ 380,210	\$ 15,210,000
NET ASSETS:		
Unassigned	148,893	403,217
	<hr/>	<hr/>
Total net assets	\$ 148,893	\$ 403,217

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND-NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Business Type</u>		<u>Governmental</u>	
	<u>Activities</u>		<u>Activities</u>	
	<u>Enterprise Funds</u>	<u>Non-Major</u>	<u>General</u>	<u>Service Funds</u>
OPERATING REVENUES				
Sales	\$	1,982,261	\$	-
Less: cost of goods sold		<u>(1,158,833)</u>		<u>-</u>
Gross profit		823,428		-
Rental income		13,888		-
Insurance revenues		-	4,028,399	
Fines and fees		<u>-</u>	<u>32,311</u>	
Total operating revenues		<u>837,316</u>	<u>4,060,710</u>	
OPERATING EXPENSES:				
Claims and judgments		-	1,118,831	
Trouble fees		-	61,200	
Personnel costs		334,820		-
Miscellaneous		<u>20,762</u>	<u>248</u>	
Total operating expenses		<u>355,582</u>	<u>1,180,279</u>	
Operating income (loss)		<u>481,734</u>	<u>(1,090,137)</u>	
NON-OPERATING REVENUES:				
Investment income		<u>4,794</u>	<u>294,025</u>	
Income (loss) before transfers		<u>486,528</u>	<u>(796,112)</u>	
TRANSFERS:				
Transfer in		27,871		-
Transfer out		<u>(668,281)</u>		<u>-</u>
Change in net assets		<u>(14,882)</u>	<u>(796,112)</u>	
TOTAL NET ASSETS, BEGINNING		<u>103,428</u>	<u>1,248,441</u>	
TOTAL NET ASSETS, ENDING	\$	88,546	\$	452,329

The accompanying notes are an integral part of this statement

ORLANDO POLICE/CRIMINAL SHERIFFS OFFICE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Business-Type Activities		Governmental Activities	
	Enterprise Funds	Non-Majors	Interest	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from prisoners and taxpayers	\$	1,896,580	\$	21,066
Cash received for self-insurance premiums		-		4,029,588
Cash paid to suppliers		(1,186,412)		(91,488)
Cash paid to employees		(228,822)		-
Cash paid for claims and judgments		-		(9,218,602)
		<u>581,366</u>		<u>(29,092)</u>
Net cash flow provided (used) by operating activities		<u>581,366</u>		<u>(29,092)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from other funds		92,780		-
Cash paid to other funds		<u>(551,271)</u>		<u>(1,225,021)</u>
Net cash flows (used by) noncapital financing activities		<u>(458,491)</u>		<u>(1,225,021)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends received		4,808		680,517
Investment proceeds		-		41,801,299
Investment purchases		<u>-</u>		<u>(42,778,216)</u>
Net cash flows provided by investing activities		<u>4,808</u>		<u>1,703,600</u>
Net change in cash and cash equivalents		122,683		(140)
Cash and cash equivalents, beginning		<u>48,943</u>		<u>4,811</u>
Cash and cash equivalents, ending	\$	<u>171,626</u>	\$	<u>4,671</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)		162,891		(1,890,122)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Decrease in inventories		7,581		-
(Increase) in prepaid expenses		(261,551)		-
(Increase) in other receivables		-		(11,359)
Increase in claims and judgments payable		-		980,662
		<u>(193,970)</u>		<u>869,303</u>
Total adjustments		<u>(193,970)</u>		<u>869,303</u>
Net cash provided (used) by operating activities	\$	<u>581,366</u>	\$	<u>(29,092)</u>

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
STATEMENT OF FINANCIAL NET ASSETS
FISCAL YEAR-END
DECEMBER 31, 2003

	Prison Trust	Prison Payroll Trust	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 58,343	\$ 187,440	\$ 203,436
Interest receivable	56,816	1,283	-
Interfund receivables	-	-	83,697
Receivables	4,588,463	4,283,358	-
Loans outstanding	-	1,847,130	-
Prepaid expenses	-	3,690	-
Deposits	-	98,818	-
Total assets	4,643,622	6,603,776	287,133
LIABILITIES			
Savings accounts	-	4,654,630	-
Due to prisoners and others	-	1,888	154,719
Prepaid pension cost	117,894	-	-
Interfund payables	-	-	8,414
Total liabilities	117,894	4,656,518	263,133
NET ASSETS			
Net assets held in trust for positive benefits	4,525,728	-	-
Net assets held in trust for credit union members	-	1,987,258	-
Total net assets	\$ 4,525,728	\$ 1,987,258	\$ -

The accompanying notes are an integral part of this statement

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
STATEMENT OF CHANGES IN PENSIONARY NET ASSETS
PENSIONARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Pension Trust</u>	<u>Private Purpose Trust</u>
ADDITIONS:		
Employee contributions	\$ 674,971	\$ -
Employee contributions	670,681	-
Fees and charges	-	21,990
	<u>1,345,652</u>	<u>21,990</u>
Total contributions, fees and charges	1,345,652	21,990
Investment income	<u>156,660</u>	<u>313,662</u>
Total investment income	156,660	313,662
Total additions	1,502,312	335,652
DEDUCTIONS:		
Treasury fees	38,534	-
Benefits paid to participants	684,831	-
Interest expense	-	199,190
Insurance, credit reports, etc.	-	68,706
	<u>723,365</u>	<u>267,896</u>
Total deductions	723,365	267,896
Change in net assets	878,947	66,756
NET ASSETS, BEGINNING	1,987,388	1,956,690
NET ASSETS, ENDING	\$ 2,866,335	\$ 2,023,446

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

INTRODUCTION

The Orleans Parish Criminal Sheriff's Office (the Office) was created by the Louisiana Constitution of 1921, Article 7, Section 29. The Criminal Sheriff is elected by qualified electors every four years. The Criminal Sheriff is in charge of the direction and supervision of all deputy criminal sheriffs who possess all of the powers and authority granted by law to the Sheriff.

Among the powers of the Criminal Sheriff are the keeping of the jails, the preservation of the peace and the apprehension of disturbers of the peace and other public offenders. The Criminal Sheriff is the executive officer of the Criminal District Courts and has the authority to serve citations, summonses, subpoenas, notices and other process, and shall execute writs, mandamus, writs, and judgments directed in favor by the Criminal District Courts.

On July 28, 1989, the Orleans Parish Law Enforcement District (the District) was created by Act No. 28 of the 1989 Second Extraordinary Session of the Louisiana Legislature, which Act amended Chapter 26 of Title 11 of the Louisiana Revised Statutes. The Criminal Sheriff of the Parish of Orleans is the Chief Executive Officer of the District. The purpose of the District is to provide financing for the Criminal Sheriff through the levying and collection of tax millages. The proceeds of these tax revenues may be used to fund the operations of the Criminal Sheriff's Office or fund the operations of other

(ii) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basic of Presentation

The accompanying basic financial statements of the Orleans Parish Criminal Sheriff's Office have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

Reporting Entity

The Orleans Parish Criminal Sheriff's Office is a "primary government" as defined in GASB pronouncements since the Office is a government, created by State statute, that has a separately elected governing body, is legally separate, and is locally independent of other state or local governments.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying criteria set forth in generally accepted accounting principles. The basic, but not the only, criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financial relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the following component units are (included/excluded) within the reporting entity:

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003**

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—CONTINUED

- 1) Orleans Parish Law Enforcement District
- 2) Orleans Parish Criminal Sheriff's Office Credit Union

Separate financial reports for these component units containing more detailed financial information are available from the Orleans Parish Criminal Sheriff's Office.

Fund Accounting

The Office uses funds to maintain its financial records during the year. 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.

Governmental Funds

Governmental funds account for all or most of the Office's general activities. These funds focus on the sources, uses, and balances of current financial resources. Responsible assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Office. The following are the Office's governmental funds:

General Fund

The General Fund is the primary operating fund of the Office and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or incurred in accordance with state and federal laws and according to Office policy.

Capital Projects Fund

The Capital Projects Fund is used to account the financial resources to be used for the acquisition or construction of major capital facilities by the District that are not financed by the General Fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt including principal, interest and related costs of the District.

The District's ad valorem property tax is levied each January 1st, by the City of New Orleans, on the assessed value for all real property located in the City. The City collects the property tax and remits amounts as collected to the District.

The District's debt service fund revenues have been levied on real property in Orleans Parish, Louisiana. The taxes are collected by the City of New Orleans and then remitted to the District. The taxes are levied on January 1st of the assessment year based upon the assessed value as of the prior August 1st. Taxes are due and payable on January 1st, the date on which an ad valorem lien attaches on the property, and are delinquent on February 1st.

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

(II) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Fund Accounting (Continued)

Trustee Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds

These funds are used to account for services by one governmental department for another on a cost charge basis.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets.

The pension trust fund reports resources held in trust and the receipts, investments, and distribution of retirement contributions. The Office's pension trust fund are limited to the pension benefits offered through the defined contribution pension plan.

The private purpose trust fund reports resources of the Orleans Parish Criminal Justice's Credit Union, a federally-insured, non-chartered credit union.

The agency funds account for assets held by the Office as an agent for inmates and for deposits held pending court action. These funds are controlled in nature (assets equal liabilities) outside and involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

Measurement Focus/Basis of Accounting

Fund Financial Statements (FVS)

The amounts reflected in the General Fund and Other Funds, of Exhibits A, and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the revenues (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Office's operations.

The amounts reflected in the General Fund and Other Funds, of Exhibits A, and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when receivable is earned (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 pay liabilities of the current period. The Office considers all revenues, except property tax, available if they are collected within 90 days after the fiscal year-end. Property tax is considered available on the last date. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2011**

**00 NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Measurement Period/Date of Accounting (Continued)

Fund Financial Statements (FTE) (Continued)

Revenues

The Office is authorized under state law to issue licenses for Municipal, State, and Federal agencies. In accordance with contracts between the Office and those agencies, the Office bills the agencies a per diem amount for the licensing of inmates. Other revenues of the Office consist of inmate telephone charges, grants, parking fee, release processing fee, institution administrative fee, and a portion of fuel local fee.

Expenditures

The Sheriff's primary expenditures include salaries and related benefits, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are reported as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses).

Deferred Revenues

Deferred revenues arise when resources are received by the Office before it has a legal claim to them, or when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Office has a legal claim to the resources, the liability for deferred revenues is removed from the combined balance sheet and the revenue is recognized.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the Office as a whole. These statements include all the non-fiduciary financial activities of the Office. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 34, *Accounting and Financial Reporting for Governmental Transactions*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 31, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitations. The Office has elected not to follow subsequent private-sector guidance.

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002**

**(ii) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Program Revenues

Program revenues included in the column labeled Statement of Activities (Exhibit B) are derived directly from Office assets as a fee for the services; program revenues reduce the cost of the function to be financed from the Office's general revenues.

Budgets

The Office is required by state law to adopt annual budgets for the General Fund and Debt Service Fund. Each budget is presented on the modified accrual basis of accounting that is consistent with generally accepted accounting principles.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Prior to December 1st the Office prepares a budget for the next succeeding fiscal year beginning January 1st. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted, after proper official public notification, to obtain taxpayer comment.
3. Prior to December 15th the budget is legally enacted through passage of a resolution by the Sheriff.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and time investments with original maturities of 90 days or less. Under state law, the Office may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments

Investments are limited by Louisiana Revised Statute (R.S.) 55:2914 and the Office's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are stated at fair value as determined by quoted market prices, except that short-term, highly liquid investments that have a remaining maturity at the time of purchase of one year or less are shown at amortized cost.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from/other funds or due to/other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003

10) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Inventory

Inventory in the General Fund consists of medical and expendable supplies and fixed items held for consumption and is carried at weighted average cost. The weighted average cost is recorded as an expenditure at the time of consumption. The inventory in the Proprietary Funds consists of consumable food products and other items purchased for resale to business and is recorded as cost-plus-in, first-out.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003 are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Office maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Life</u>
Buildings and Improvements	40 years
Maintenance Equipment	7 years
Office Furniture and Equipment	5 years
Vehicles	5 years

Accrued Annual and Sick Leave

Vacation (annual leave) and sick pay (sick leave) are accrued when earned. Accumulated annual leave and sick leave as of the end of the year is valued using employees' current rates of pay and the liability for these compensated absences is recorded as long-term debt in the government-wide financial statements.

Annual leave is accumulated until the employee resigns or is terminated. Upon resignation or termination, the employee is paid for all accumulated unused annual leave. Sick leave is accumulated until the employee resigns. Upon resignation, the employee is paid a rate of 1 hour of pay for 3 hours accumulated only if the employee has accumulated over 100 hours. An employee who has less than 100 hours of sick leave does not receive any pay for the time accumulated.

Long-Term Debt and Bond Discounts/Premiums

In the government-wide and proprietary financial statements, outstanding debt is reported as liabilities. Bond issuance costs, and bond discounts or premiums are capitalized and amortized over the term of the respective bonds using a method that approximates the effective interest method.

The government-wide financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003**

**(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Restricted Net Assets

For government-wide statements of net assets, net assets are reported as restricted when constraints placed on or set aside are as follows:

1. Externally imposed by creditors (such as debt covenants), grantors, contributors, or terms or regulations of other governments; and
2. Imposed by law through constitutional provisions or enabling legislation.

Fund Basis

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balances represent tentative management plans that are subject to change.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Misaccounting or non-routine personnel transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

Estimates

The preparation of financial statements is consistent with accounting principles generally accepted in the United States of America which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

(2) CHANGES IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2003, the Office has implemented GASB Statement No. 38, *Basic Financial Statements - Management's Discussion and Analysis - for State and Local Governments*. GASB Statement No. 34 creates new basic financial statements for reporting on the Office's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Office also implemented GASB Statement No. 33, *Accounting and Financial Reporting for Interchangeable Transmittal Statements No. 17, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. *Appendix, Statement No. 28 Circuit Financial Statements (Non-Disbursements, and Interpretation No. 8, Recognition and Measurement of Circuit Liabilities and Expenditures in Governmental Fund Financial Statements*. At December 31, 2003, there was no effect on fund balances as a result of implementation of GASB Statement No. 33.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

(2) CHANGES IN ACCOUNTING PRINCIPLES (CONTINUED)

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2001 to be restated in terms of "net assets" as follows:

Total fund balance - Governmental Funds at December 31, 2002		\$ 50,866,277
Add: Cost of fixed assets at December 31, 2002	301,531,134	
Less: Accumulated depreciation at December 31, 2002	(18,794,885)	
Interest service funds	1,029,431	
		73,966,893
Less: Bond principal at December 31, 2002	(49,833,000)	
Accrued interest payable at December 31, 2002	(304,844)	
Unamortized bond premium at December 31, 2002	(38,562)	
		(49,116,406)
Net assets - Governmental Activities at December 31, 2002		\$ 25,850,487

(3) EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The general fund had actual expenditures less budgeted appropriations for the year ended December 31, 2002:

Original Balance	Final Budget	Actual	Unfavorable Variance
\$ 60,882,116	\$ 77,938,128	\$ 75,024,990	\$ 2,913,138

(4) CASH AND CASH EQUIVALENTS

At December 31, 2002, the Office has cash and cash equivalents (fund balances) as follows:

Demand deposits		\$ 271,134
Interest-bearing demand deposits		7,483,095
Other		31,000
Total		\$ 7,785,229

Reconciliation to Government-Wide Statement of Net Assets

Per Government-Wide Statement of Net Assets		\$ 7,104,230
Fiduciary Funds (not included in Government-Wide Financial Statements):		
Pension Trust	59,240	
Private Purpose Trust	157,448	
Agency Funds	116,502	
		\$ 7,316,420

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting fund balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2013

(4) CASH AND CASH EQUIVALENTS (CONTINUED)

At December 31, 2013, the carrying amount of the Office's deposits was \$7,703,419 and the bank balance was \$9,588,415. Of the bank balances, \$9,044,766 required deposit insurance or collateralization, of which \$900,000 was covered by Federal depositary insurance and \$8,144,766 was covered by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, R.S. 38:1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Office that the fiscal agent has failed to pay deposited funds upon demand.

(5) INVESTMENTS

Investments are categorized into three categories of credit risk:

1. Insured or registered, or securities held by the Office or its agent in the Office's name
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Office's name
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the Office's name

At fiscal year-end, the Office's investment balances were as follows:

Type of Investment	Category			Total Carrying Amount	Fair Value
	1	2	3		
U.S. Treasury Obligations	\$ 7,746,160	\$ -	\$ -	\$ 7,746,160	\$ 7,746,160
Federal Agency Obligations	41,837,400	-	-	41,837,400	41,839,538
Total	\$ 49,583,560	\$ -	\$ -		

Investments not subject to categorization:

External investment pool	154,208	154,208
Interest receivable	526,239	326,239
Total investments	\$ 30,069,227	\$ 30,118,521

The external investment pool consists of investments held by the Louisiana Asset Management Pool, a non-sponsored external investment pool.

Reconciliation to Government-Wide Statement of Net Assets:

Per Government-Wide Statement of Net Assets	\$ 39,234,660
Financial Funds (not included in Government-Wide Financial Statements):	
Private Trust	6,546,403
Private Purpose Trust	4,288,161
	<u>\$ 30,069,227</u>

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2000

(6) INTERGOVERNMENTAL RECEIVABLES

The Office is authorized under state law to lease inmates for Municipal, State, and Federal agencies. In accordance with contracts between the Office and these agencies, the Office bills the agencies a per diem amount for the housing of inmates.

Receivables due from these agencies, for the housing of inmates, at December 31, 2000 are as follows:

County of prisoners:		
City of New Orleans		\$ 1,614,988
State of Louisiana		1,811,589
Federal Agencies		<u>871,182</u>
		<u>4,497,769</u>
Additional items:		
Debits		892,190
Ad Valorem Taxes:		
Receivable	168,094	
Allowance for uncollectible amounts	<u>(115,611)</u>	
		<u>128,117</u>
		<u>\$ 5,087,139</u>

The Office provides an allowance for uncollectible amounts that is based upon historical collection information, existing economic conditions and other relevant information.

(7) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances at December 31, 2000 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Intra Service Fund	\$ 650,621
	Capital Projects Fund	18,511
	Internal Service Funds	105,888
	Nonmajor Enterprise Funds	194,218
	Agency Funds	49,676
Internal Service Funds	General Fund	178,104
	Agency Funds	11,744
Nonmajor Enterprise Funds	General Fund	115
Agency Funds	General Fund	<u>81,692</u>
		<u>\$ 1,734,125</u>

All of the remaining balances result from the time lag between the dates that interfund liabilities expenditures occur, interfund goods and services are provided, and payments between funds are made.

ORLEANS PARISH CRIMINAL SHERIFFS OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003

(7) INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

A summary of interfund transfers at December 31, 2003 is as follows:

	Transfer by			Total
	General Fund	Manager Enterprise Fund	Cata Service Fund	
Transfer Out:				
General Fund	\$ -	\$ 37,877	\$ 870,688	\$ 908,565
Manager Enterprise Fund	\$ 568,351	-	-	\$ 568,351
	\$ 568,351	\$ 37,877	\$ 870,688	\$ 1,476,916

(8) PREPAID EXPENSES

Payments made prior to December 31, 2003 that will benefit periods beyond December 31, 2003 are recorded as prepaid expenses. Prepaid expenses at December 31, 2003 consist of the following:

Prepaid insurance	\$ 611,000
Prepaid utility service	635,793
Prepaid postage expense	137,053
Other prepaid items	800,518
	\$ 1,204,364

(9) CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2003 is as follows:

	December 31, 2002	Additions	Disposals	Reclassifications	December 31, 2003
Capital assets not being depreciated:					
Land	\$ 5,533,815	\$ -	\$ -	\$ -	\$ 5,533,815
Construction in progress	2,705,411	1,998,763	-	(1,312,625)	3,391,549
Total non-depreciable assets	\$ 8,239,226	\$ 1,998,763	\$ -	\$ (1,312,625)	\$ 8,925,364
Capital assets being depreciated:					
Buildings and improvements	71,403,818	1,944,891	(28,739)	1,331,628	74,550,588
Furniture and equipment	4,186,711	-	(1,255,745)	-	2,930,966
Office furniture and equipment	6,885,663	41,908	(4,255,713)	-	2,671,858
Vehicles	3,618,585	347,328	(167,313)	-	3,808,599
Total depreciable assets	82,694,787	2,334,127	(15,252,515)	1,331,628	69,608,027
Total	\$ 81,464,513	\$ 4,332,890	\$ (15,252,515)	\$ -	\$ 78,633,391
Less accumulated depreciation:					
Buildings and improvements	11,296,574	1,844,045	(5,749)	-	13,134,870
Furniture and equipment	3,408,128	(11,011)	(1,197,889)	-	2,199,228
Office furniture and equipment	2,848,121	674,978	(4,311,713)	-	2,211,386
Vehicles	4,544,269	286,381	(441,993)	-	4,388,657
Total accumulated depreciation	21,097,092	3,073,393	(6,257,342)	-	17,913,143
Capital assets, net	\$ 59,367,421	\$ 1,259,497	\$ (9,005,173)	\$ -	\$ 60,721,648

Depreciation expense in the amount of \$3,731,721 was charged to custody of prisoners.

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2000**

(F) CAPITAL ASSETS (CONTINUED)

Capital asset disposals for the year ended December 31, 2000 consisted of the following:

	Cost	Accumulated Depreciation	Gain/(Loss)
Removal of previously capitalized assets due to an increase in the Office's capitalization threshold from \$1,000 to \$1,000 and above:	\$ 4,189,734	\$ 4,204,291	\$ (114,557)

(H) PENSION PLANS

The Orleans Parish-Criminal Justice Office provides pension benefits for substantially all of its full-time employees through a defined contribution pension plan, a defined benefit pension plan, and a defined compensation plan. All eligible employees hired before July 1, 1997 were given the option to remain in the defined contribution pension plan or participate in a new defined benefit plan. All eligible employees hired on July 1, 1997 or thereafter, are required to participate in the new defined benefit plan. Employee participation in the defined compensation plan is optional.

(a) Defined Contribution Pension Plan

In a defined-contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate in their date of employment as long as they have attained the age of 18. The Plan requires that both the employees and the Office contribute to the plan.

The Office contributed 9% of each participating employee's wages on a monthly basis. Participating employees were required to contribute 9% of their wages. Employees may also make additional voluntary contributions to the Plan. Such additional amounts are not matched wholly or in part by the Office. The maximum contribution an employee may make, which consists of both required and voluntary amounts, is 30% of the employee's wages. Employees become partially vested in the Office's contributions (and earnings allocated to the employee's account) after completing three years of service. The vesting percentage increases annually until the employee completes seven years of service at which time they become fully vested. The unvested Office contributions and unvested interest earned by employees who separate from service of the Office are available to the Office to reduce future contribution requirements.

The Office's total payroll for the year ended December 31, 2000 was \$26,162,533. The Office's contributions were calculated using the base salary amount of \$1,558,111. The Office made contributions on the amount of \$690,000. Professions of \$100,878 in 2000 were credited to the benefit of the employees resulting in a net employee contribution of \$494,973 for the year ended December 31, 2000. The employees contributed to the Plan through payroll withholdings a total of \$477,483 for the year ended December 31, 2000, which represents both the required and additional voluntary contributions.

Effective July 1, 1997, new employees of OPCSJO began vesting in the Louisiana Sheriff's Pension and Relief Fund (the "System"). Existing employees were allowed to elect irrevocable membership in the System from July 1, 1997 through November 15, 1997. All employees of OPCSJO who were participants in the Plan and who elected to join the System agreed to have their account balances transferred to the System in order to assist in the funding of their future retirement benefits.

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003**

(18) PERSONNEL PLANS (CONTINUED)

(a) Defined Benefit Pension Plan

Effective July 1, 1997, the Office contributes to the Sheriff's Pension & Relief Fund (the "System"), a non-issuing multiple-employer defined benefit public employee retirement system (PERS), a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits. Both employee and employer contribution rates are approved by the Louisiana Legislature. The System provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to Sheriff's Pension & Relief Fund, P.O. Box 3140, Monroe, Louisiana 71208-3040 or by calling (114) 362-3188.

In addition to all voluntary and incentive premium rates that are required to the System (which constitute the major funding of the System), plan members are currently required by their status to contribute 5.0% of gross salary. The Sheriff is required to contribute an actuarially determined rate. The employer's rate through June 30, 2003 was 1.15% of annual covered payroll. The current employer's rate is 0.23% of annual covered payroll.

The contributions for the year ended December 31, 2003 were as follows:

	<u>Amount</u>	<u>Percent of Covered Payroll</u>
Employee	\$ 2,741,832	5.00%
Employer	\$ 2,414,285	0.23%

The Office's contributions to the System for the years ending December 31, 2002, 2001, and 2000 were \$1,879,171, \$1,426,000 and \$1,040,803, respectively, equal to the required contribution for each year.

(b) Defined Compensation Plan

Effective September 1, 2001, the Office adopted a defined compensation plan administered by the Louisiana Deferred Compensation Commission. The Louisiana Public Employees Deferred Compensation Plan (the "Plan") was established pursuant to RC, Section 907 and Louisiana S.B. 41 (1991-1992). The Plan allows employees to contribute up to the limit of \$11,000 or 21% of their salary. The Office matches contributions up to \$2,500 or 9% of each participant's salary. Employees contributed through payroll withholdings a total of \$29,857 and the Office made matching contributions of \$201,443 for the year ended December 31, 2003.

**DELRAN PARISH CRIMINAL JUSTICE OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003**

(14) LONG-TERM DEBT OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 2003:

	Balance at December 31, 2002	Additions	Reductions	Balance December 31, 2003	Over Within One Year
Bonds and notes payable:					
General Obligation Refunding Bonds (Series 1987) \$25,310,000 originally issued with interest rates ranging from 3.87% to 4.95%, maturing May 1, 1998 through May 1, 2010, secured by collections of ad valorem taxes.	\$ 25,310,000	\$ -	\$ 2,041,000	\$ 23,269,000	\$ 2,041,000
General Obligation Bonds (Series 2001) \$21,000,000 originally issued with interest rates ranging from 3.75% to 5.00%, maturing March 1, 2002 through March 1, 2014, secured by collections of ad valorem taxes.	21,700,000	-	4,000,000	17,700,000	1,400,000
Certificate of Indebtedness (Series 2002) \$4,000,000 originally issued with an interest rate of 7%, maturing January 1, 2005 through January 1, 2012 secured by a pledge and dedication of the excess of annual revenues of the Office.	4,000,000	-	(71,000)	3,929,000	700,000
	49,010,000	-	4,770,000	44,240,000	1,140,000
Other liabilities:					
Accrued interest and sick leave bond premium, net of accumulated amortization	1,370,443	873,804	784,883	1,459,364	688,481
	(1,041)	-	1,811	53,238	1,478
	\$ 50,439,502	\$ 873,804	\$ 7,556,811	\$ 43,841,500	\$ 2,908,967

Following is a summary of bond and note principal and interest expense:

Year Ending	Principal	Interest	Total
2000	\$ 2,140,000	\$ 1,763,717	\$ 3,903,717
2001	4,375,000	1,508,479	5,883,479
2002	4,140,000	1,348,443	5,488,443
2003	4,000,000	1,172,643	5,172,643
2002-2011	18,621,000	2,822,379	21,443,379
2011-2017	4,170,000	178,881	4,348,881
	\$ 42,316,000	\$ 9,694,538	\$ 52,010,538

Interest expense on long-term debt for the year ended December 31, 2003 was \$1,980,000.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2001

(10) LONG-TERM DEBT OBLIGATIONS (CONTINUED)

On February 15, 2001, the District issued \$27,800,000 of General Obligation Bonds (Series 2001), for acquiring, renovating, improving, and reconstructing facilities for the Orleans Parish (Criminal Sheriff's) Office, District Attorney, Criminal District Court, Clerk of Criminal District Court, Juvenile Court, and Municipal and Traffic Court. One half or \$13.9 million was allocated to governmental agencies other than the Office. The status of the funds allocated to the agencies is as follows:

	Original Balance	Transferred to other Agencies	Estimated Interest Paid	Remaining Balance at December 31, 2001
Orleans Parish District Attorney	\$ 1,500,000	\$ 74,127	\$ 51,556	\$ 1,474,427
Orleans Parish Criminal District Court	8,500,000	21,950	100,289	8,568,731
Orleans Parish Clerk of Criminal District Court	800,000	-	11,778	812,778
Orleans Parish Juvenile Court	1,000,000	189	22,222	1,022,033
Orleans Parish Municipal and Traffic Court	700,000	22,422	13,552	664,136
Reverted for intergovernmental transfers	\$ 11,500,000	\$ 110,587	\$ 200,000	\$ 11,589,313

(11) COMMITMENTS

The Office has active construction projects as of December 31, 2001. At year end the commitments with contractors are as follows:

Project	Spent to Date	Remaining Balance
Life Safety Control System Upgrade	\$ 1,800,114	\$ 174,618
CCC Sprinkler	1,048,477	202,812
Trapsman Site Work	624,334	5,000
Waterproofing & Enclosure of Exercise Yard	141,513	180,250
Central Laundry	-	482,468
Smoke Control System	-	1,179,438
	\$ 3,614,438	\$ 2,179,438

(12) RISK MANAGEMENT

The Office participates in the Louisiana Sheriff's Risk Management Program (a public entity risk pool). Under this program, general/professional liability cases are covered by insurance at the rate of \$ 500,000 per claim, with an aggregate stop-loss to the amount of the total premiums paid by the Office or \$ 500,000 for each loss year. Once the aggregate loss is met, the Office is completely self-insured on general/professional liability cases.

Due to instances where the Orleans Parish Criminal Sheriff's Office is unable to obtain commercial insurance at reasonable rates, it manages its risks internally and sets aside assets for claim settlements in its Internal Service Fund, Self Insurance Fund. The fund services claims for the various risks of loss to which the Office is exposed, including general liability, property and casualty, and environmental.

**ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003**

(13) RISK MANAGEMENT (CONTINUED)

Self Insurance Fund liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claims liabilities depend on such complex factors as inflation, changes in legal decisions, and litigious trends. Claims liabilities are reevaluated periodically to take into consideration currently asserted claims, the frequency of claims, and other economic and social factors.

The Orleans Parish Criminal Sheriff's Office is a defendant in various lawsuits pertaining to material matters. As of December 31, 2003, on the advice of legal counsel, \$14,900,000 has been accrued in the Self Insurance Fund as fund-encumbering claims. Changes in the balances of claims liabilities during the fiscal year 2003 were as follows:

<u>Fiscal Year</u>	<u>Liability at Beginning</u>	<u>Current Year Claims and Changes in Reserves</u>	<u>Claims Payments</u>	<u>Liability at End</u>
2003	14,000,000	6,070,000	5,100,000	14,970,000

At December 31, 2003, the Self Insurance Fund held \$15,491,200 in assets designated for payment of these claims.

(14) OPERABLE EXPENSES

The accompanying basic financial statements do not include certain portions of the Office's expenses paid directly by the City of New Orleans. These expenses include building space, utilities, office supplies, gasoline and certain major repairs among others.

Hospitalization premiums paid by the City of New Orleans on behalf of the Office totaled \$1,648,730 and are included in the accompanying financial statements as revenues and expenditures in the General Fund.

(15) COMPENSATION OF SHERIFF

In accordance with Louisiana Revised Statute XX:1421, the Sheriff of Orleans Parish was paid the following compensation for governing the parish, executing public officials and keeping of the jail. He is also the executive officer of the District.

Salary	1	118,114
Expenses allowance	1	11,811

(16) LEASES

The Office has various operating leases for the rental of equipment. The leases are on a month-to-month basis and the lease payments for 2003 totaling \$75,179, are included as expenditures of the General Fund.

(17) CREDIT UNIONS

On June 1, 1983, a credit union was established for the benefit of the employees of the Orleans Parish Criminal Sheriff's Office. As of year end, all employees could establish a savings account with the credit union.

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2003

(18) ECONOMIC DEPENDENCY

The Office derives a material part of its revenues from per diem charges for the housing of federal, state, and municipal prisoners. These revenues are received from the City of New Orleans, the State of Louisiana Department of Corrections and various Federal agencies. For the year ended December 31, 2003, revenues from these sources totaled \$61,996,706.

(19) CONTINGENCIES

Per Diem Audit

The Office has undergone two separate audits by the Office of Inspector General (OIG) and the U.S. Marshall's Office (USMR) to determine the per diem charge for federal inmates charged to federal agencies (U.S. Marshall's Office, Office of Investigation, etc.). As a result of the 2000/2001 audit, OIG claims that the federal agencies were overbilled and are due a refund from the Office of approximately 24 million for those years. In addition, resulting from the 2002 audit, the USMR may recommend a reduction in the prospective approved per diem rate. As of the report date, no official demand has been made for the refunds or the change in the approved per diem rate. The Office's legal counsel and management has taken the position that the per diem agreement in place contains a negotiated rate not subject to average inmate costs per day verification and that the refunds claimed are not valid. In addition, management has disposed the methodology used in the calculation of the recommended rates.

**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

ORLEANS PARISH CRIMINAL SHERIFFS' OFFICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over (Under)
	Original	Final		
REVENUES:				
Custody of prisoners				
City charges	\$ 26,651,300	\$ 32,150,400	\$ 31,895,179	\$ (451,150)
Department of Corrections charges	24,710,476	24,703,718	22,883,118	(1,911,600)
Fees/charges	1,428,230	8,661,482	7,433,368	(1,228,114)
Investment income	600,000	300,000	287,400	7,600
On-behalf payments	-	1,700,782	1,486,734	(214,048)
Other income	1,662,090	1,190,100	1,660,153	(521,950)
State supplemental pay	1,413,000	1,047,794	1,034,264	38,500
Federal grants	974,000	1,800,000	1,881,783	81,783
Bastion/administration	218,000	210,000	197,942	(12,058)
Release processing fees	215,000	311,000	600,040	(284,040)
Total revenues	<u>66,182,196</u>	<u>77,238,194</u>	<u>71,928,669</u>	<u>(4,311,495)</u>
EXPENDITURES:				
Criminal services	4,167,830	4,844,010	1,598,830	3,246,180
Court services	1,925,530	1,917,400	1,958,584	(40,984)
Security services	28,111,400	21,133,790	21,668,830	534,880
Administrative services	1,549,700	1,666,434	1,643,280	(23,154)
Records and booking	4,477,000	1,333,143	1,494,030	161,137
Inmate services	18,832,280	21,789,347	22,117,771	(328,424)
Grants and special programs	1,378,100	1,477,408	1,385,578	(87,942)
Plant and maintenance	11,790,000	11,524,287	11,555,815	(331,528)
Total expenditures	<u>65,861,140</u>	<u>71,958,189</u>	<u>70,494,868</u>	<u>1,464,321</u>
Deficiency of revenues over expenditures	(700,000)	(720,000)	(5,566,229)	(4,846,211)
OTHER FINANCING SOURCES (USES):				
Transfers in	700,000	700,000	687,291	(12,709)
Transfers out	-	-	(897,477)	(897,477)
Total other financing sources (uses)	<u>700,000</u>	<u>700,000</u>	<u>(210,186)</u>	<u>(510,186)</u>
Net change in fund balance	-	-	(1,796,477)	(1,796,477)
FUND BALANCE, BEGINNING	28,976,261	28,976,261	28,976,261	-
Decrease in pension contributions due to current year reductions	-	-	205,078	205,078
FUND BALANCE, ENDING	\$ 28,976,261	\$ 28,976,261	\$ 29,181,732	\$ (1,191,139)

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amount	Variance With Fund Budget - (Over / Under)
	Original	Final		
REVENUES				
Investment income	\$ 483,000	\$ 483,000	\$ 49,737	\$ (413,263)
Ad valorem tax revenue	4,734,735	4,734,735	5,730,068	448,732
Total revenues	<u>5,217,735</u>	<u>5,217,735</u>	<u>5,779,805</u>	<u>49,514</u>
EXPENDITURES				
Debt retirement	4,730,000	4,730,000	4,730,000	-
Interest payments	2,124,864	2,124,195	2,090,044	(33,870)
Miscellaneous	-	-	1,781	1,781
Total expenditures	<u>6,854,864</u>	<u>6,854,195</u>	<u>6,821,725</u>	<u>(61,422)</u>
Excess (deficiency) of revenues over expenditures	(1,637,129)	(1,636,470)	(1,041,920)	41,506
OTHER FINANCING SOURCES (USES):				
Operating transfer in	763,125	763,125	878,000	114,875
Total other financing sources (used)	<u>763,125</u>	<u>763,125</u>	<u>878,000</u>	<u>114,875</u>
Net change in fund balance	<u>(2,874,004)</u>	<u>(2,873,345)</u>	<u>(1,163,920)</u>	<u>148,411</u>
FUND BALANCE, BEGINNING	<u>4,399,338</u>	<u>4,399,338</u>	<u>4,399,338</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,525,334</u>	<u>\$ 1,525,993</u>	<u>\$ 3,235,418</u>	<u>\$ 148,411</u>

OTHER SUPPLEMENTARY INFORMATION

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
COMBINED BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Widowship Fund	Elderly Victim Fund	Reserved Fund	Total
ASSETS				
Cash and cash equivalents	\$ 15,403	\$ 884,419	\$ 1,970	\$ 901,802
Total assets	\$ 15,403	\$ 884,419	\$ 1,970	\$ 901,802
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCES				
Reserved for				
Reserved for elderly victims	-	884,419	-	884,419
Unreserved	15,403	-	1,970	17,373
Total fund balances	15,403	884,419	1,970	901,802
Total liabilities and fund balances	\$ 15,403	\$ 884,419	\$ 1,970	\$ 901,802

ORLEANS PARISH CRIMINAL SHERIFF'S OFFICE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Scholarship Fund	Elderly Victim Fund	Battered Fund	Total
REVENUES				
Investment income	\$ 140	\$ 8,940	\$ 28	\$ 9,108
Total revenues	<u>140</u>	<u>8,940</u>	<u>28</u>	<u>9,108</u>
EXPENDITURES				
Miscellaneous	-	503	1,000	1,503
Total expenditures	<u>-</u>	<u>503</u>	<u>1,000</u>	<u>1,503</u>
Excess (deficiency) of revenues over expenditures	140	8,437	(972)	7,575
FUND BALANCES, BEGINNING	<u>12,713</u>	<u>844,474</u>	<u>1,948</u>	<u>849,135</u>
FUND BALANCES, ENDING	<u>\$ 12,413</u>	<u>\$ 811,024</u>	<u>\$ 1,000</u>	<u>\$ 814,437</u>

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
COMBINED STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
DECEMBER 31, 2002

	ASSETS			Total Non-Major Enterprise Funds
	Commissionary	Pt. McComb Marina	Community Service Funds	
CURRENT ASSETS:				
Cash and cash equivalents	\$ -	\$ 405,509	\$ 1,304	\$ 405,503
Investment receivable	-	-	113	113
Inventory	36,214	-	-	36,214
Prepaid expenses	-	10,084	-	10,084
Total current assets	<u>36,214</u>	<u>415,603</u>	<u>1,117</u>	<u>453,113</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accrued payables	-	291,218	-	291,218
Total current liabilities	-	<u>291,218</u>	-	<u>291,218</u>
NET ASSETS:				
Unrestricted	36,214	124,385	1,117	141,693
Total net assets	<u>\$ 36,214</u>	<u>\$ 124,385</u>	<u>\$ 1,117</u>	<u>\$ 141,693</u>

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	ASSETS			Total Non-Major Enterprise Funds
	<u>Commissary</u>	<u>P. McCook Martin</u>	<u>Community Service Funds</u>	
OPERATING REVENUES:				
Sales	\$ 1,983,498	\$ -	\$ 71	\$ 1,983,569
Less: cost of goods sold	<u>(1,134,739)</u>	<u>-</u>	<u>(28,329)</u>	<u>(1,163,068)</u>
Gross profit (loss)	848,759	-	(28,258)	820,501
Rental income	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>13,000</u>
Total operating revenues	<u>848,759</u>	<u>13,000</u>	<u>(28,258)</u>	<u>833,501</u>
OPERATING EXPENSES:				
Personnel costs	187,041	41,794	-	228,835
Materials	<u>-</u>	<u>20,797</u>	<u>-</u>	<u>20,797</u>
Total operating expenses	<u>187,041</u>	<u>62,591</u>	<u>-</u>	<u>249,632</u>
Operating income (loss)	<u>661,718</u>	<u>(49,591)</u>	<u>(28,258)</u>	<u>583,869</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment income	<u>-</u>	<u>4,796</u>	<u>0</u>	<u>4,796</u>
Income (loss) before transfers	<u>661,718</u>	<u>(44,795)</u>	<u>(28,258)</u>	<u>590,665</u>
TRANSFERS:				
Transfers in	<u>-</u>	<u>-</u>	<u>21,077</u>	<u>21,077</u>
Transfers out	<u>(668,293)</u>	<u>-</u>	<u>-</u>	<u>(668,293)</u>
Change in net assets	<u>(7,575)</u>	<u>(44,795)</u>	<u>611</u>	<u>(52,559)</u>
NET ASSETS, BEGINNING	<u>64,118</u>	<u>128,816</u>	<u>1,248</u>	<u>194,182</u>
NET ASSETS, ENDING	<u>\$ 56,543</u>	<u>\$ 84,021</u>	<u>\$ 2,159</u>	<u>\$ 142,723</u>

GRAND CASHIERS CREDITORS SERVICES OFFICE
STATEMENT OF CASH FLOWS
HOSPITALS AND HEALTH CARE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Community	P. McCumb District	Community Service Fund	Total Non-Right Empireplan Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from patients and customers	\$ 1,483,488	\$ 13,000	\$ -	\$ 1,496,488
Cash paid to suppliers	(1,127,184)	(50,000)	(65,000)	(1,242,184)
Cash paid to employees	(117,043)	(41,184)	-	(158,227)
	449,261	(88,184)	(65,000)	315,977
Net cash flow provided (used) by operating activities				
	449,261	(88,184)	31,071	392,148
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from other funds	(648,281)	-	-	(648,281)
Cash paid to other funds	(60,951)	71,301	33,007	(59,651)
Net cash flow provided (used) by noncapital financing activities	-	10,350	-	10,350
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Net cash flows provided by capital and related financing activities	-	4,000	-	4,000
Net change in cash and cash equivalents	-	32,426	661	33,087
Cash and cash equivalents, beginning	-	443,550	1,100	444,650
Cash and cash equivalents, ending	-	475,976	2,761	478,737
RECONCILIATION OF RELATED INCOME QUANTITIES TO NET CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ 661,796	\$ 69,810	\$ (65,000)	\$ 666,606
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
(Increase) in receivables	1,480	(3,810)	-	1,040
(Increase) in prepaids	-	-	-	-
(Increase) in prepaid expenses	7,580	(6,100)	-	1,480
Total adjustments	9,060	(9,910)	-	150
Net cash provided (used) by operating activities	\$ 670,856	\$ (65,900)	\$ (65,000)	\$ 539,956

See Auditor's Report

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
COMBINED STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2003

ASSETS

	<u>Fines and Fees</u>	<u>Self-Insurance Fund</u>	<u>Total Internal Service Funds</u>
CURRENT ASSETS:			
Cash and cash equivalents	\$ 4,213	\$ 30	\$ 4,243
Other receivables	11,265	-	11,265
Interest receivable	-	134,479	134,479
Interfund receivables	174,534	11,748	186,282
Investments	-	11,047,682	11,047,682
	<u>190,812</u>	<u>11,693,139</u>	<u>11,883,951</u>
Total current assets			

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:			
Interfund payables	-	100,000	100,000
Claims and judgments	-	11,038,000	11,038,000
	<u>-</u>	<u>11,138,000</u>	<u>11,138,000</u>
Total current liabilities			
NET ASSETS:			
Unrestricted	<u>190,812</u>	<u>283,139</u>	<u>473,951</u>
Total net assets	<u>\$ 190,812</u>	<u>\$ 283,139</u>	<u>\$ 473,951</u>

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

	Fines and Fees	Self-Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Insurance revenue	\$ -	\$ 4,009,599	\$ 4,009,599
Fines and fees	<u>12,031</u>	<u>-</u>	<u>12,031</u>
Total operating revenues	<u>12,031</u>	<u>4,009,599</u>	<u>4,021,630</u>
OPERATING EXPENSES:			
Claims and judgments	-	3,110,603	3,110,603
Traffic fines	-	41,298	41,298
Other benefits	<u>248</u>	<u>-</u>	<u>248</u>
Total operating expenses	<u>248</u>	<u>3,151,901</u>	<u>3,151,901</u>
Operating income (loss)	11,783	(1,142,302)	(1,030,519)
NON-OPERATING REVENUES AND EXPENSES:			
Investment income	<u>-</u>	<u>294,000</u>	<u>294,000</u>
Change in net assets	12,803	(814,292)	(791,489)
NET ASSETS, BEGINNING	<u>157,049</u>	<u>3,094,498</u>	<u>3,251,547</u>
NET ASSETS, ENDING	<u>\$ 169,852</u>	<u>\$ 2,280,206</u>	<u>\$ 2,450,058</u>

INDIAN PASSION CATERING, SECURITY'S SERVICE
 COMBINED STATEMENT OF CASH FLOWS
 INTERNAL SERVICES FUND
 FOR THE PERIOD ENDED DECEMBER 31, 2022

	Funds and Fees	Self-Insurance Fund	Total Internal Services Fund
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	31,066	-	31,066
Cash received from self-insurance premiums	-	4,009,369	4,009,369
Cash paid to suppliers	(340)	(31,208)	(31,548)
Cash paid for claims and judgments	-	(6,519,625)	(6,519,625)
	<u>29,626</u>	<u>(2,541,464)</u>	<u>(2,511,838)</u>
Net cash flows provided (used) by operating activities			
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash paid to other funds	(1,069)	(1,493,267)	(1,494,336)
	<u>(1,069)</u>	<u>(1,493,267)</u>	<u>(1,494,336)</u>
Net cash flows provided (used) by noncapital financing activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividend received	-	608,617	608,617
Investment proceeds	-	40,381,295	40,381,295
Investment purchases	-	(40,776,219)	(40,776,219)
	<u>-</u>	<u>3,213,693</u>	<u>3,213,693</u>
Net cash flows provided by capital and related financing activities			
Net change in cash and cash equivalents	(243)	(1)	(244)
Cash and cash equivalents, beginning	4,467	11	4,478
	<u>4,224</u>	<u>10</u>	<u>4,234</u>
Cash and cash equivalents, ending			
RECONCILIATION OF OPERATING INCOME CLOSING TO NET CASH PROVIDED FROM OPERATING ACTIVITIES			
Operating income (loss)	30,481	(1,382,294)	(1,068,813)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Increase in other receivables	(11,345)	-	(11,345)
Increase in claims and judgments payable	-	(684,888)	(684,888)
Total adjustments	<u>(11,345)</u>	<u>(684,888)</u>	<u>(696,233)</u>
	<u>19,136</u>	<u>(2,067,182)</u>	<u>(2,048,046)</u>
Net cash provided (used) by operating activities			

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
COMBINED STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
(DECEMBER 31, 2020)

	<u>Criminal Justice</u>	<u>Property Room</u>	<u>Cash Bonds and Fines</u>	<u>Total Agency</u>
ASSETS:				
Cash	\$ 100	\$ 182,416	\$ 49,900	\$ 332,416
Intertial receivables	-	83,697	-	83,697
Total assets	<u>100</u>	<u>266,113</u>	<u>49,900</u>	<u>316,113</u>
LIABILITIES:				
Due to prisoners and others	-	294,389	330	294,719
Intertial payable	100	13,744	49,170	63,014
Total liabilities	<u>100</u>	<u>308,133</u>	<u>49,500</u>	<u>316,113</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ERICKSEN KRENTEL & LA PORTE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

427 CANAL STREET
NEW ORLEANS, LOUISIANA 70112-0001
TELEPHONE (504) 586-7212 • FAX (504) 581-0161
WWW.ERICKSENKRENTEL.COM

John F. LaPorte
Steven J. Krenzel
Thomas J. LaPorte, Jr.
Kathleen Green
Thomas W. LaPorte
Kathleen J. LaPorte
at the Firm

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

The Honorable William C. Hunter
Orleans Parish Criminal Sheriff
New Orleans, Louisiana

We have audited the financial statements of the Orleans Parish Criminal Sheriff's Office, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 9, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Orleans Parish Criminal Sheriff's Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Orleans Parish Criminal Sheriff's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all systems in the internal control over financial reporting 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 misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We found no systems involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

ERICKSEN KRENTEL & LA PORTELLE

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

The Honorable Sheriff William C. Hester
Orleans Parish Criminal Sheriff
June 8, 2004
Page 2

This report is intended for the information of management, the Louisiana Legislative Auditor, and federal and state governing agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 28:553, this report is distributed by the Legislative Auditor as a public document.

June 8, 2004

Erickson, Krentel & LaPortelle

Certified Public Accountants

ERICKSEN KRENTEL & LAPORTE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

400 CANAL STREET
NEW ORLEANS, LOUISIANA 70112-5900
TELEPHONE (504) 488-7378 • FAX (504) 482-2018
WWW.ERICKSENKRENTEL.COM

John S. Johnson
James J. Johnson
Gregory R. O'Brien, Jr.
David R. White
Curtis R. Johnson
Thomas J. White
R. Lee Peters

MEMBERSHIP INFORMATION
SINCE 1980—1980
27 Chartered Members—1980

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-110

The Honorable William C. Foster
Orleans Parish Criminal Sheriff
New Orleans, Louisiana

Compliance

We have audited the compliance of the Orleans Parish Criminal Sheriff's Office, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-110 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The Orleans Parish Criminal Sheriff's Office's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Orleans Parish Criminal Sheriff's Office's management. Our responsibility is to express an opinion on the Orleans Parish Criminal Sheriff's Office's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-110, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-110 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 Orleans Parish Criminal Sheriff's Office'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 Orleans Parish Criminal Sheriff's Office's compliance with those requirements.

In our opinion, the Orleans Parish Criminal Sheriff's Office, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

The management of the Orleans Parish Criminal Sheriff's Office, 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 Orleans Parish Criminal Sheriff's Office'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-110.

ERICSEN KRENTZ & LA PORTELLE

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

The Honorable (Staff) William C. Hunter

Orleans Parish Criminal Sheriff

June 8, 2004

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Our consideration of the internal control over compliance would not necessarily detect 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 its major federal programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Louisiana Legislative Auditor, and federal and state receiving agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 28:211, this report is distributed by the Legislative Auditor as a public document.

June 8, 2004

Erickson, Krentz & LaPortelle

Certified Public Accountants

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Funding Agency/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Subelement/ Expenditure</u>
U.S. Department of Justice			
Direct Awards			
Office of Justice Programs, National Institute of Justice National Institute of Justice Research, Evaluation, and Development Project Grants Arms and Drug Abuse Monitoring (ADAM)	16.560	00P-001-C-80	\$ 48,079
Office of Justice Programs, Bureau of Justice Assistance New Criminal Alien Assistance Program (NCAAP)	16.605	2000PB0000	41,000
Office of Justice Programs, National Institute of Justice Office of Community Criminal Policing Services (OCCPS) Public Safety Partnership and Community Policing Grant	16.118	1997LA-W000-01	48,710
Pass-Through Awards			
Office of Justice Programs, Bureau of Justice Assistance Funded through Louisiana Commission on Law Enforcement and Administration of Criminal Justice Rural Female Guard Program Information System Upgrade	16.174	800-R-008	\$1,374
Office of Justice Programs, Office of Juvenile Justice and Delinquency Prevention Funded through Louisiana Commission on Law Enforcement and Administration of Criminal Justice Juvenile Accountability Incentive Block Grant (JAINB) Continual Detention/Correction Facility	16.521	801-R-003	181,011
Office of Justice Programs, Bureau of Justice Assistance Funded through City of New Orleans Local Law Enforcement Block Grants Program Local Law Block Grants Program	16.593	2001LB-00C-1598	483,348 (M)
Office of Justice Programs, Bureau of Justice Assistance Funded through City of New Orleans Local Law Enforcement Block Grants Program Local Law Block Grants Program	16.593	2000LB-BN-2008	398,112 (M)
Total U.S. Department of Justice			<u>1,209,334</u>
U.S. Department of Agriculture			
Pass-Through Awards			
Food and Nutrition Service Funded through Louisiana Department of Education National School Lunch Program	16.102	-	175,092
Food and Nutrition Service Funded through Louisiana Department of Education School Breakfast Program	16.103	-	131,021
Total U.S. Department of Agriculture			<u>306,113</u>

ORLEANS PARISH CRIMINAL JUSTICE OFFICE
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL AID (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2003

Funding Agency/ Program Title	Federal CFDA Number	Grant Number	Disbursements/ Expenditures
U.S. Department of Health and Human Services			
Domestic Assault			
Office of Family Support			
Passed through LSU/LSU Health Sciences Center			
Violence			
Prevalence Program	90.028	-	54,676
National Institute of Drug Abuse			
Passed through Tulane University Health Sciences Center			
Risk Reduction for Young African-American Injection Drug Users			
	93.006	1 98124A/03899-04	5,000
National Institute of Drug Abuse			
Passed through Tulane University Health Sciences Center			
Risk Reduction for Young African-American Injection Drug Users			
	93.006	1 98124A/03899-02	<u>26,400</u>
Total U.S. Department of Health and Human Services			<u>81,076</u>
Total Federal Awards			<u>8 1,076,100</u>

(B) - Represents a "Major" grant under OMB Circular A-113

Notes to the Schedule of Expenditures of Federal Awards

Note 1

This schedule of expenditures of federal awards includes the federal grant activity of the Orleans Parish Criminal Justice Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-113, a policy of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the general purpose financial statements.

**ORLEANS PARISH CRIMINAL JUSTICE OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

I. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Orleans Parish Criminal Sheriff's Office.
2. No material weaknesses or reportable conditions in internal control relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Orleans Parish Criminal Sheriff's Office are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
4. There are no material weaknesses or reportable conditions in internal control relating to the audit of major federal programs that are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Orleans Parish Criminal Sheriff's Office expresses an unqualified opinion.
6. The auditor's report disclosed no findings that are required to be reported under OMB Circular A-133.
7. The following program was identified as a major program:

U.S. Department of Justice

Office of Justice Programs, Bureau of Justice Assistance
Local Law Enforcement Block Grants (LEA 16-190)

8. The threshold for designating Type A and B programs was \$200,000.
9. The Orleans Parish Criminal Sheriff's Office does not qualify as a low-risk auditee under the provisions of OMB Circular A-133.

II. FINDINGS REQUIRED TO BE REPORTED - FINANCIAL STATEMENT AUDIT

There were no audit findings as defined by Government Auditing Standards that are required to be reported in this section of the Schedule of Findings and Questioned Costs.

III. FINDINGS REQUIRED TO BE REPORTED - FEDERAL AWARDS

There were no audit findings as defined in OMB Circular A-133 that are required to be reported in this section of the Schedule of Findings and Questioned Costs.

GUELPH'S PUBLIC CRIMINAL-SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2001

IV. SUMMARY OF PRIOR YEAR'S FINDINGS

There were no findings related to Federal assets for the year ended December 31, 2001.

The prior year's audit finding is defined by Government auditing standards is as follows:

40-1 Unpaid Accounts

Condition: As reported in 2001, during the fiscal years 2001 and 2002, a portion of the monies collected from taxpayers at the time of their booking was not turned over to the Accounting Clerk/Cashier for deposit. Based upon the evidence to date, employee reimbursement has occurred.

Corrective Action: The ex-employee charged with reimbursement currently resides in the U.S. The Office intends to vigorously pursue restitution through legal action through both the civil and criminal process.