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DISTRICT ATTORNEY OF THE ORLEANS
JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA

December 31, 1997

And of Financial Statements

December 31, 1997

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

Release Date JUL 08 1998

CONTENTS

Independent Auditor's Report	1 - 2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet, All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund Types	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual by Funds	5
Notes to Financial Statements	6 - 28
SUPPLEMENTARY FINANCIAL INFORMATION	
Special Revenue Funds	29
Combining Balance Sheet - Special Revenue Funds	29
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	29
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual by Funds Special Revenue Funds	29 - 30
Agency Funds	31
Combining Balance Sheet - Agency Funds	35
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	29 - 30

CONTENTS (Continued)

OMB CIRCULAR A-133 SECTION

<i>Schedule of Expenditures of Federal Awards</i>	32 - 33
<i>Notes to Schedule of Federal Financial Assistance</i>	34
<i>Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i>	35 - 36
<i>Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133</i>	37 - 38
<i>Schedule of Findings and Questioned Costs</i>	39
<i>Summary of Schedule of Prior Audit Findings</i>	40



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

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended, December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 29, 1998 on our examination of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

A Professional Accounting Organization

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Member of the CPA's Education Fund, Public Member Companies Plan for Security and Retirement Savings
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Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-113, Audit of State, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. In addition, the accompanying financial information, listed as supplementary financial information in the table of contents, is presented for purposes of additional information. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.


Arthur J. Kelly
A Professional Accounting Corporation

May 28, 1998

**STATEMENT OF FINANCIAL OBLIGATIONS, DEFERRED LIABILITY, DEFERRED
 CUMULATIVE PAYOUTS, DISTRIBUTION OF ASSETS TO BENEFICIARIES,
 COMMUNITARIANSHIP OF ASSETS, DISTRIBUTIONS AND PAYMENTS TO BENEFICIARIES
 OPERATIONAL EXPENSES**

For The Year Ended January 31, 2018

Final Compensation Trust for The Under President's Office

	Current		Special		Total	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
EXPENSES						
Compensation (Salary)	-	-	1,000,000	-	1,000,000	-
Administrative (Legal)	-	-	100,000	-	100,000	-
Operating (Management)	971	-	-	-	971	-
Profit and Loss	12,279	-	-	-	12,279	-
Ball Room	82,222	-	-	-	82,222	-
Car Loan	154,000	-	-	-	154,000	-
General Counsel	39	-	-	-	39	-
Home Loans	-	-	1,122	-	1,122	-
Payroll and Other Shared	4,338	-	1,800,000	-	1,804,338	-
System Reimbursement	-	-	62,700	-	62,700	-
Travel Expenses	8,000	-	-	-	8,000	-
Public (State) Events	-	-	1,000,000	-	1,000,000	-
Risk Retention	-	-	2,200,000	-	2,200,000	-
Royalty (Legal) Fee	-	-	5,752	-	5,752	-
Supplies	184,110	-	1,000	-	185,110	-
Other	-	-	1,000	-	1,000	-
Settlements	-	-	-	-	-	-
Services (Industry)	21,128	-	-	-	21,128	-
Total Expenses	651,527	-	1,807,772	-	2,459,300	-
EXPENSES	651,527	-	1,807,772	-	2,459,300	-
Totals and Total Assets	284,818	-	1,000,000	-	1,284,818	815,182
Total Year Ending	284,818	-	1,000,000	-	1,284,818	815,182
Retirement and Pensions	24,000	-	80,000	-	104,000	84,000
Profit-sharing Plan	4,170	-	25,000	-	29,170	24,830
Private Pension	28,830	-	85,000	-	113,830	88,830
Cash Value Accumulation	24,000	-	1,770	-	25,770	24,000
Key-employee Insurance	12,000	-	10,000	-	22,000	20,000
Life Insurance	25,770	-	10,000	-	35,770	35,770
Investments	40,000	-	-	-	40,000	40,000
Retirement Expenses	40,000	-	-	-	40,000	40,000
Retirement	12,000	-	-	-	12,000	12,000
Investments	10,000	-	-	-	10,000	10,000
Pension and Equipment	18,000	-	-	-	18,000	18,000
Corporate/Trust	1,000	-	-	-	1,000	1,000
Mutual Funds	1,000	-	-	-	1,000	1,000
Insurance and Pensions - Total	11,000	-	-	-	11,000	11,000
Other Investments	9,000	-	-	-	9,000	9,000
Other Investments	9,000	-	-	-	9,000	9,000
Compensation (Total and Rights)	24,000	-	1,000,000	-	1,024,000	1,024,000
Total	24,000	-	1,000,000	-	1,024,000	1,024,000
Total	24,000	-	1,000,000	-	1,024,000	1,024,000
Total Assets	1,284,818	-	2,007,772	-	3,292,590	2,477,418

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

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1904, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district and is the legal adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

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

REPORTING ENTITY

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

FUND ACCOUNTING

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

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

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING (Continued)

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

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

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

The funds presented in the financial statements are as follows:

General Fund (District Attorney's Expense)

The District Attorney's Office Expense Fund was established in compliance with Revised Statute 15:371.135, which provides that all of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the expenses of this office, and the criminal courts of Orleans Parish. Statute 15:371 was revised effective September 1, 1986 to require a one-half split of all bond forfeitures, fines, and Criminal Court fund collections between the District Attorney and the Criminal District Court.

Special Revenue Fund (Title IV-D)

The Title IV-D Fund consists of payments made by contract with the Louisiana Department of Social Services as reimbursements for services rendered. The payments received from the Department of Social Services originate with the Department of Health and Human Resources and are authorized by Act 117 of 1973 which established family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING (Continued)

Special Revenue Fund (Payroll Fund)

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

Special Revenue Fund (Louisian Grant Fund)

The Louisiana Grant Fund consists of a grant from the U.S. Department of Justice, passed through the National Institute of Justice. The purpose of the grant, which covers a period of January 1, 1996 through December 31, 1999, is to conduct an assessment of a criminal justice population for exposure to illicit drugs using an in-home mobility opportunity.

Special Revenue Fund (Criminal Justice Grant Fund)

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

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

Special Revenue Fund (Target Cities Fund)

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

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING (Continued)

Agency Fund (Ded. Forfeitures)

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

Agency Fund (Asset Forfeitures)

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

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement basis applied. The District Attorney's Office records are maintained on a modified accrual basis of accounting for its governmental fund types and agency funds.

Revenues

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

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

Expenditures

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

Inter-Fund Financing (Loans)

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases in which repayments is expected, the advances are accounted for through the various due to and due from accounts.

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

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

BUDGETS

The District Attorney's Office prepares an annual budget for the District Attorney's General Fund, Title IV-D Fund, Payroll Fund and Target Cities Grant Fund. The budgets are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget was made available for public inspection beginning December 23, 1996, at the District Attorney's office and every day until December 27, 1996. A public hearing on the budget was held on December 18, 1996, at the District Attorney's office. There were no amendments to the budget during 1997.

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

Appropriations which are not expended lapse at year end.

ENCUMBRANCES

Encumbrances accounting is not utilized by the District Attorney.

CASH, CASH EQUIVALENTS AND INVESTMENTS

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

Under Revised Statute 30:2855, the District Attorney's Office may invest in United States Treasury obligations, United States government agency obligations, time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the state of Louisiana, mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940. These are classified as investments if their original maturity exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FIXED ASSETS

Fixed Assets are recorded as expenditures at the time purchased, and the related assets are reported in the General Fixed Asset Account Group. No depreciation has been provided on fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Depreciated assets are valued at estimated market value. The balance at December 31, 1993, consists of \$2,499,808 of historical cost, \$3,984 of estimated cost, and \$32,585 of estimated market value. The District Attorney's Office policy is to capitalize fixed assets over \$500.

COMPENSATED ABSENCES

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

Vacation Leave

Employees with one through three years of service accrue vacation days at a rate of 5/6 days per month, or 10 days per year. Vacation days may be carried into the next year as long as the total days carried do not exceed 20. For purposes of computing the carrying over of vacation days, the anniversary date of the employee's hire will be used.

Employees with three through five years of service accrue vacation days at a rate of 1-1/4 days per month, or 15 days per year. Vacation days may be carried into the next year as long as the total days carried do not exceed 25.

Employees with five or more years of service accrue vacation days at the rate of 1-2/3 days per month or 20 days per year. Vacation days may be carried into the next year as long as they do not exceed 30.

The District Attorney and/or First Assistant District Attorney may make exceptions to the policy concerning the carrying over of vacation days in circumstances which they deem to be appropriate.

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

Sick Leave

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

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

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

LONG-TERM OBLIGATIONS

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

TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

COMPARATIVE DATA

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

NOTE B

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had expenditures in excess of appropriations for the year ended December 31, 1997:

Fund	Total Expenditures		Unfavorable Variances
	Actual	Budget	
Title IV-D Fund	\$ 2,047,373	\$ 1,808,750	\$ 238,623

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

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

NOTE C

CASH AND CASH EQUIVALENTS

At December 31, 1997, the District Attorney's Office has cash and cash equivalents (bank balances) totaling \$425,999 as follows:

Demand Deposits	\$ 123,682
Interest-bearing Demand Deposits	277,931
Money Market Accounts	24,386
Petty Cash	<u>1,800</u>
Total	<u>\$ 425,999</u>

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

At December 31, 1997, the District Attorney's Office has \$550,000 in deposits (pledged bank balances) which was entirely insured or collateralized by securities held by the financial institution in the District Attorney's Office name (GASB Category 2).

NOTE D

INVESTMENTS

During 1997, the District Attorney's Office purchased repurchase agreements. The aggregate amount invested in repurchase agreements during 1997 was \$150,000. All were secured with U.S. Treasury Notes. At December 31, 1997, there are no outstanding repurchase agreements.

NOTE E

CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Additions	Deletions	Balance December 31, 1997
Automobiles	\$ 704,838	\$ 198,798	\$ 35,337	\$ 868,299
Furniture, Fixtures and Equipment	<u>1,584,931</u>	<u>183,892</u>	<u>125,272</u>	<u>1,643,649</u>
	<u>\$ 2,289,769</u>	<u>\$ 382,690</u>	<u>\$ 158,609</u>	<u>\$ 2,413,850</u>

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

NOTE 2

PENSION PLANS

DISTRICT ATTORNEY'S CLERICAL AND ADMINISTRATIVE EMPLOYEES' RETIREMENT PLAN AND TRUST

All employees, after completion of 3 months employment and have attained age 18, are eligible to join the District Attorney's Clerical and Administrative Retirement Plan and Trust. This plan was established January 1, 1962, and the IRS has made a favorable determination in a letter dated June 30, 1962 based on Section 1.401-3(g)(3) of the Income Tax Regulations. The plan was a defined-contribution, money purchase plan, but was converted to a defined contribution profit plan during the year. The plan is voluntary and employees who elect to participate are required to contribute 3% of their annual compensation which is matched by the District Attorney's office. Voluntary contributions up to an additional 7% of annual salaries are allowed. No office match is made on the voluntary contributions. Vesting is 100% after three years of service. During 1994, the plan was amended to allow for the participation of all employees of the District Attorney's Office, including Assistant District Attorneys.

For 1997, the plan administrator was Eric Means. The plan trustee is First National Bank of Commerce. Other than the annual contributions made to the system, and recorded as expenditures, the District Attorney's Office does not guarantee any of the benefits granted by the retirement system.

During 1995, mandatory contributions to the plan made by employees amounted to \$102,818. In addition to the mandatory contributions, employees contributed an additional \$1,289 of voluntary contributions to the plan. The District Attorney's Office contributions allocated for the plan years ending December 31, 1997, 1998, and 1999 amounted to \$80,708, \$98,708, and \$82,230, respectively, of which was \$71,658, \$98,790, and \$82,230 were actual cash contributions to the plan, with the remainder being forfeitures used to reduce employer contributions.

DISTRICT ATTORNEY'S RETIREMENT SYSTEM

The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (DARS). The Louisiana District Attorneys' Retirement System (the "Plan") is multiple-employer, defined benefit pension plan which is administered and controlled by a board of trustees. It provides retirement, disability and death benefits to plan members and beneficiaries. The Louisiana District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by calling 504-647-0551.

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

NOTE F

PENSION PLANS (Continued)

DISTRICT ATTORNEY'S RETIREMENT SYSTEM (Continued)

Plan members are required to contribute 7% of their annual covered salary. For the Plan's fiscal year of July 1, 1996 through June 30, 1997, the District Attorney's Office was required to contribute 2.50% of annual covered payroll to the plan. For the Plan's fiscal year of July 1, 1997 through June 30, 1998, the District Attorney's Office is required to contribute 1.25% of annual covered payroll. The contribution requirements of plan members and the District Attorney's Office are established by the Plan's Board of Trustees. The Plan also receives revenue sharing funds as appropriated by the legislature and Ad Valorem taxes as determined by the Public Retirement Systems' Actuarial Committee up to a maximum of .2% of the Ad Valorem taxes shown to be collected.

Members contribute to the retirement system on their total salary from all sources - salary paid by the State of Louisiana, that paid by the Parish(es), or any other governing body of a parish or political subdivision of the State of Louisiana, etc.

The District Attorney's Office contributions to the Plan for the years ending December 31, 1997, 1998, and 1999 were \$19,887, \$28,006 and \$22,689, respectively, equal to the required contributions for each year.

In 1998 substantial changes were made to the DAPPS. The changes in survivors' benefits are effective for everyone. Other changes are effective by election to be under the new provisions as amended by R.S. 16:1842.1.

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

RETIREMENT PROVISIONS UNDER R.S. 16:004 (Old Plan)

- | | | |
|-----|-------------------|--|
| (1) | Normal Retirement | 30 years of service regardless of age
25 years of service and age 55
30 years of service and age 60
30 years of service and age 62 |
| (2) | Early Retirement | Members are eligible for early retirement at age 60 if they have 18 years of creditable service, or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service receive a retirement benefit reduced 3% for each year of age below 60. |

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

NOTE F

PENSION PLANS (Continued)

- | | | |
|-----|------------------|--|
| (3) | Early Retirement | Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 2% for each year below the age of 62. |
|-----|------------------|--|

**RETIREMENT PROVISIONS UNDER R.S. 46:1941.1
AS AMENDED IN 1999 (New Plan)**

- | | | |
|-----|-------------------|--|
| (1) | Accrual Rate | 3.5% per year of service |
| (2) | Normal Retirement | 30 years of service regardless of age
24 years of service and age 55
18 years of service and age 60 |
| (3) | Early Retirement | 18 years of service and age 55 with benefits reduced 2% for each year received in advance of normal retirement age |

Disability Benefits

Disability benefits are awarded to active contributing members with at least ten years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives benefits equal to 2% (3.5% under New Plan) of his final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age sixty.

Survivor Benefits

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

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

NOTE F

PENSION PLANS (Continued)

CITY OF NEW ORLEANS EMPLOYEES' RETIREMENT SYSTEM

During 1995, clerical and administrative employees of the District Attorney's Office, who were not already receiving benefits from any of the City of New Orleans other retirement plans, became members of the Employees' Retirement System of the City of New Orleans (the "Retirement System"). The City Charter provided that the Retirement Ordinance (Chapter 114 of the Code) continues to govern and control the Retirement System under the management of a board of trustees. The Retirement System is a combination Defined Benefit and Defined Contribution Pension plan established under the laws of the State of Louisiana. The general administration and the responsibility for the proper operation of the Retirement System and for making effective the provisions of the Retirement Ordinance are vested in the five member Board of Trustees of the Retirement System. The Employees' Retirement System of the City of New Orleans issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by calling 584-826-1983.

Retirement System members are required to contribute 4% of their salary in excess of \$1,200 per year. Employer contributions to the Retirement System are based upon the amount necessary to fund normal cost and amortization of past service costs over a period of thirty years beginning July 1, 1974, using the level percentage of payroll method. The contribution requirements of Retirement System members and the District Attorney's Office are established and may be amended by the Retirement System's board of trustees. The District Attorney's Office contributed \$114,897 to the plan during 1995; however, the District Attorney's Office does not guarantee any of the benefits granted by the plan.

Employees with thirty years of service, or who attain age sixty with ten years of service, or age sixty-five, irrespective of length of service are entitled to a retirement allowance. The retirement allowance consists of an annuity, which is the actuarial equivalent of the employee's accumulated contribution, plus an annual pension, which, together with the annuity, provides a total retirement allowance equal to 2% to 4% of average compensation times the number of years of service. The maximum pension may not exceed 100% of average compensation. Pension amounts are reduced for service retirement prior to age sixty-two. Average compensation is defined as average annual earned compensation for the highest thirty-six consecutive months of service, less \$1,200. Mandatory retirement age is seventy.

Disability Benefits

Disability benefits are awarded to active members with 14 or more years of creditable service if a physician nominated by the board certifies that the member is totally incapacitated and that such incapacity is likely to be permanent. The member receives an annuity, which is the actuarial equivalent to the employee's accumulated contribution, plus an annual pension, which, together with the annuity, shall be 25% of the service allowance that would have been payable upon service retirement at age sixty-five, had the member continued in service to the age of sixty-five. Such allowance is to be computed on the average compensation, plus the sum \$1,200 provided, however, that the minimum annual retirement allowance will be \$180 per year.

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

NOTE G

COMPENSATED ABSENCES

At December 31, 1997, employees of the District Attorney's Office had accumulated and vested \$290,508 of employee leave benefits, which was computed in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences". This credit balance is recorded with the General Long-Term Obligations Account Group.

NOTE H

LEASES

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

Minimum future lease payments under capital lease as of December 31, 1997 through the end of the lease are:

<u>December 31,</u>	<u>Amount</u>
1998	\$ 196,848
1999	161,435
2000	<u>22,269</u>
Total Minimum Lease Payments	380,552
Less Interest	<u>(4,332)</u>
Present Value of Net Minimum Lease Payments	\$ <u>376,220</u>

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

<u>December 31,</u>	<u>Amount</u>
1998	\$ <u>682</u>

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

NOTE I

CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Capital Leases	\$ 185,792	\$ 321,897	\$ 181,378	\$ 306,313
Compensated Absences	211,882	48,511 *	—	260,393
	\$ 397,674	\$ 370,408	\$ 181,378	\$ 566,713

* Net Change

NOTE J

(ON-BEHALF) PAYMENTS (STATE WARRANTS)

The State of Louisiana provides direct payments of salaries to assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "state warrants", provide these assistant district attorneys with their base salary. If the District Attorney's Office wishes to pay these assistant district attorneys a salary greater than the amount of the state warrant (currently \$39,600 per year), the additional amount is paid out of the District Attorney's Office Payroll Fund.

In accordance with GAB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of state warrants paid directly to assistant district attorneys, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 1997 was \$2,285,813.

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

- Major upkeep of the building, located at 615 South White Street.
- Electric, gas and water consumed in the building.
- Portion of the gasoline used by office automobiles.

GAB No. 24 does not require that the amounts pertaining to these expenses be reflected in the general purpose financial statements.

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

NOTE K

LITIGATION

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

NOTE L

CONTINGENT LIABILITY

In an audit performed on the Child Support Enforcement Division, for the three year period ended June 30, 1998, by the Federal Department of Health and Human Services, it was concluded that a total amount of \$40,302 of cost had been disallowed. Of this amount, the Division should have to reimburse the State's Department of Social Services for the Federal and State portion which totals \$29,694. No account has been made in the financial statements for this amount because the state has agreed not to demand payment at the present time.

NOTE M

INTERFUND RECEIVABLES/PAYABLES

The District Attorney's Office has interfund receivables and payables which cannot cash out.

	Due From Other Funds	Due To Other Funds
General Fund	\$ 264,496	\$ 122,972
Agency Funds	1,273	3,871
Special Revenue - Title IV-D Fund	-	176,631
Special Revenue - Payroll Fund	944,543	208,114
Special Revenue - Income Grant Fund	38,186	43,235
Special Revenue - Criminal Justice Grant Fund	66,489	141,856
Special Revenue - Target Crime Grant	<u>97,854</u>	<u>108,223</u>
	<u>\$ 1,405,281</u>	<u>\$ 1,095,292</u>

NOTE N

ECONOMIC DEPENDENCY

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

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

SPECIAL REVENUE FUNDS

Title IV-D Fund -

The Title IV-D Fund consists of payments made by contract with the Louisiana Department of Social Services as reimbursements for services rendered. The payments received from the Department of Social Services originate with the Department of Health and Human Resources and are authorized by Act 117 of 1975 which established family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.

Payroll Fund -

The District Attorney's Payroll Fund was established January 1, 1978, when the District Attorney's office assumed responsibility for its payroll operation, which was previously handled by the City of New Orleans. Money appropriated by the City each year are used to pay the salaries of administrative and clerical personnel, part of the salary of the District Attorney and Assistant District Attorneys, payroll taxes and the administrative expenses of the payroll. Monies appropriated by the State of Louisiana each year are used to supplement the salaries of the Assistant District Attorneys.

Innocent Grant Fund -

The Innocent Grant Fund consists of a grant from the U.S. Department of Justice, passed through the National Institute of Justice. The purpose of the grant, which covers a period of January 1, 1987 through December 31, 1992, is to conduct an assessment of a criminal justice population for exposure to illicit drugs using an ion mobility spectrometer.

Criminal Justice Grant Fund -

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

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

Target Cities Fund -

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

DISTRICT ATTORNEY OF THE OREGON JUDICIAL DISTRICT
 WILLIAMS PARRISH LOUGHRAN
 COORDINATOR BALANCE SHEET
 SPECIAL REVENUE FUNDS
 December 31, 1997

With Comparative Totals for December 31, 1996

ASSETS

	Title Fund	Payroll Fund	Income Grant Fund	Child Abuse Grant Fund	Legal Costs Fund	Total	
						1997	1996
ASSETS							
Cash and Investments	\$ 11,011	\$ 81,140	\$ -	\$ -	\$ 4,794	\$ 297,760	\$ 111,481
Accounts Receivable	-	-	12,189	71,000	8,179	90,368	111,384
Due from Funding Source	917	1,117	-	-	-	1,034	1,187
Materials	-	344,941	26,146	60,488	93,854	786,011	694,136
Due from Other Funds	-	-	-	-	-	-	-
Due from State of Louisiana	221,251	-	-	-	-	221,251	221,251
Total Assets	\$ 344,081	\$ 417,238	\$ 48,335	\$ 144,488	\$ 117,627	\$ 1,277,256	\$ 1,129,359

LIABILITIES AND FUND BALANCE

	Title Fund	Payroll Fund	Income Grant Fund	Child Abuse Grant Fund	Legal Costs Fund	Total	
						1997	1996
LIABILITIES							
Accounts Payable	\$ 11,011	\$ -	\$ -	\$ -	\$ -	\$ 21,074	\$ 41,449
Statutory Penalties	26,413	24,121	-	-	-	50,535	50,535
Due to Funding Source	-	-	-	1,000	-	1,000	-
Special Deductions Payable	-	4,651	-	-	-	4,651	-
Due to Other Funds	196,481	369,114	43,131	141,006	194,221	673,959	684,187
Deferred Revenues	-	-	-	-	-	-	3,682
Total Liabilities	\$243,905	\$397,886	\$43,131	\$142,006	\$194,221	\$900,921	\$930,003
FUND BALANCES							
Unreserved, Undesignated	118,070	219,352	-	-	2,506	376,366	187,228
Total Fund Balances	118,070	219,352	-	-	2,506	376,366	187,228
Total Liabilities and Fund Balances	\$ 344,081	\$ 617,238	\$ 43,131	\$ 144,488	\$ 117,627	\$ 1,277,256	\$ 1,129,359

STATEMENT OF FINANCIAL POSITION
ASSETS AND LIABILITIES
COMPREHENSIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND - 2020
 For the Year Ended December 31, 2020
 With Comparative Totals for December 31, 2019

	2020 Fund	2019 Fund	2020 Fund	2019 Fund	2020 Fund	2019 Fund	2018 Fund
ASSETS							
City of New Orleans							
Administrative Fund	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Operating Appropriation	-	800,000	-	-	-	800,000	800,000
Payroll and Other Interest	-	1,600	-	-	-	1,600	1,600
Expenses Reimbursable	1,000,000	-	-	-	-	1,000,000	1,000,000
Inventory Reserve	80,000	-	-	-	-	80,000	80,000
Unpaid Wages/Overhead	-	-	50,000	100,000	100,000	500,000	500,000
Due to Various	-	1,000,000	-	100,000	-	1,000,000	1,000,000
Due to Other Funds	-	-	-	-	10,000	10,000	10,000
Program Due	-	-	-	-	10,000	10,000	10,000
Due to Other Funds	-	-	-	5,000	-	5,000	5,000
Other	5,000	50,000	-	-	-	5,000	50,000
Total Assets	1,090,000	4,450,000	50,000	205,000	110,000	4,000,000	4,000,000
LIABILITIES							
Interest on Outstanding Bonds	1,000,000	1,000,000	20,000	100,000	100,000	1,000,000	1,000,000
Travel and Printing	50,000	-	1,000	-	500	1,000	500
Materials and Supplies	50,000	-	1,000	500	-	50,000	50,000
Accounts Payable	50,000	-	-	-	-	50,000	50,000
Contracted Services	10,000	-	10,000	-	-	10,000	10,000
Due to Other Funds	50,000	-	-	-	-	50,000	50,000
Equipment (Net of Accumulated Depreciation)	50,000	-	-	-	-	50,000	50,000
Deposits	10,000	-	-	-	500	10,000	10,000
Prepaid and Unexpended	50,000	-	500	500	500	50,000	50,000
Contributions	100,000	-	-	-	-	100,000	-
Wages Payable	-	-	50,000	-	-	50,000	50,000
Intergovernmental	500	-	500	5,000	-	500	5,000
Unexpended Salary Fund	-	-	-	-	-	-	-
Liases	10,000	-	-	-	-	10,000	10,000
Other Printing Fund	-	-	-	-	50,000	50,000	50,000
Due to Other Funds	-	-	-	1,000	-	1,000	1,000
Other Due to Other Funds	500	-	-	-	-	500	500
Total Liabilities	1,310,000	1,000,000	70,000	106,000	150,500	1,300,000	1,300,000
NET ASSETS AND FUND BALANCES	-120,000	3,450,000	-20,000	99,000	-40,500	2,700,000	2,700,000
OTHER FUND BALANCES	200,000	100,000	-	100,000	100,000	200,000	200,000
OTHER FUND BALANCES	200,000	100,000	-	100,000	100,000	200,000	200,000
Capital Assets	100,000	-	-	-	-	100,000	-
Operating Reserves/Contingency Reserves	-	100,000	-	-	-	100,000	100,000
Operating Reserves/Contingency Reserves	-	100,000	-	-	-	100,000	100,000
Total Other Fund Balances	100,000	100,000	-	100,000	100,000	200,000	200,000
NET ASSETS AND FUND BALANCES	-20,000	3,550,000	-20,000	199,000	60,500	2,900,000	2,900,000
FUND BALANCES - BEGINNING OF YEAR	200,000	100,000	-	-	100,000	200,000	200,000
FUND BALANCES - END OF YEAR	\$ 180,000	\$ 200,000	\$ -	\$ 199,000	\$ 160,500	\$ 200,000	\$ 200,000

**STATEMENT OF THE DEPARTMENT OF REVENUE
 FINANCIAL STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SUBJECT DEPARTMENT ACTUAL BY FUND - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2010**

	Fiscal 2010			Fiscal 2009		Percent Change (2010/09)
	Actual	Budget	Variance (Actual/09)	Actual	Budget	
REVENUES						
City of New Haven						
Administrative Payroll	-	-	-	\$ 1,000,000	\$ 1,000,000	0.00%
Operating Appropriation	-	-	-	10,000	10,000	(90.00%)
Personal Other Income	-	-	-	1,000	1,000	(1.00%)
Expenses Re-Imbursement	1,000,000	1,000,000	0.00%	-	-	-
Income Taxes	600,000	600,000	0.00%	-	-	-
Federal Debt Service	-	-	-	-	-	-
State Grants	-	-	-	1,000,000	1,000,000	(0.00%)
Drug Testing Fees	-	-	-	-	-	-
Program Fees	-	1,000	1,000	-	-	-
In-Kind Services	-	-	-	-	-	-
Other	1,000	1,000	0.00%	1,000	-	100.00%
Total Revenues	1,601,000	1,602,000	(1,000)	3,001,000	1,011,000	(66.70%)
EXPENDITURES						
Salaries and Related Benefits	1,000,000	1,000,000	0.00%	990,000	1,000,000	80.00%
Travel and Training	10,000	10,000	0.00%	-	-	-
Materials and Supplies	10,000	10,000	0.00%	-	-	-
Automotive Expenses	10,000	10,000	0.00%	10,000	-	100.00%
Contracted Services	10,000	10,000	0.00%	-	-	-
Law Related Expense	1,000	1,000	0.00%	-	-	-
Equipment Rental and Maintenance	10,000	10,000	0.00%	-	-	-
Utilities	10,000	10,000	0.00%	-	-	-
Miscellaneous Expenses	10,000	10,000	0.00%	-	-	-
Capital Expend.	10,000	-	(10,000)	-	-	-
Miscellaneous	-	-	-	-	-	-
Miscellaneous	10,000	10,000	0.00%	-	-	-
Expenses and Public Debt	-	-	-	-	-	-
Income	10,000	10,000	0.00%	-	-	-
Drug Testing Fees	-	-	-	-	-	-
In-Kind Services	-	-	-	-	-	-
Employee Expenses, etc.	1,000	-	1,000	-	-	-
Total Expenditures	1,140,000	1,140,000	(1,000)	1,000,000	1,010,000	(90.30%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(539,000)	462,000	(1,000)	2,001,000	1,100,000	(25.00%)
OTHER FINANCING SOURCES/USES						
Increase in Obligations Sec'd	-	-	10,000	-	-	-
Operating Transfers due	-	-	-	100,000	100,000	100.00%
Operating Transfers to	-	-	-	-	-	-
Total Other Financing Sources/Uses	(10,000)	-	10,000	100,000	100,000	100.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING OVER EXPENDITURES	(549,000)	462,000	(1,000)	2,101,000	1,200,000	(24.30%)
FUND BALANCE - BEGINNING OF YEAR	1,000	1,000	-	10,000	10,000	0.00%
FUND BALANCE (DEFICIENCY) - END OF YEAR	(548,000)	(538,000)	4,000	(990,000)	(990,000)	0.00%

**INDIRECT ACCOUNT OF THE OREGONIAN POLICE DISTRICT
 OREGONIAN BARCELONETA DISTRICT
 COMPARISON STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
 BUDGET (LAST YEAR) AND ACTUAL BY FUND - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 1977**

	Income From Fund			Capital Contributions		
	Actual	Budget	Percent Funded (200-200)	Actual	Budget	Percent Funded (200-200)
REVENUES						
City of New Britain						
Administrative Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Appropriation	-	-	-	-	-	-
Equipment Other Income	-	-	-	-	-	-
Expire Maintenance	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Federal Grant Income	9,971	9,971	9,990	9,990	9,990	9,990
New Vehicles	-	-	-	90,000	90,000	90,000
Buy Building Fund	-	-	-	-	-	-
Program Fees	-	-	-	5,000	5,000	5,000
Unallocated	-	-	-	-	-	-
Total Revenues	9,971	9,971	9,990	99,990	99,990	99,990
EXPENDITURES						
Salaries and Related Benefits	29,864	32,000	29,970	29,970	29,970	29,970
Theoretical Building	5,200	5,000	5,200	-	-	-
Material and Supplies	1,400	90	1,300	4,500	4,500	4,500
Automotive Expenses	-	-	-	-	-	-
Contracted Services	9,000	15,000	900	-	-	-
Law Books and Journals	-	-	-	-	-	-
Equipment Rental and Maintenance	-	-	-	-	-	-
Telephone	-	900	900	-	-	-
Unallocated Equipment	90	1,100	90	1,000	-	1,000
Capital Assets	-	-	-	-	-	-
Warrant Expenses	-	-	-	10,000	10,000	10,000
Miscellaneous	500	1,000	1,000	11,000	10,000	11,000
Insurance and Liability Bond	-	-	-	-	-	-
Lease	-	-	-	-	-	-
Buy Building Fund	-	-	-	-	-	-
Unallocated	-	-	-	5,000	5,000	5,000
Utility/Travel, Expenses, Etc.	-	-	-	-	-	-
Total Expenditures	46,064	54,170	4,960	60,470	60,470	60,470
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(30,480)	(30,480)	(30,480)
OTHER FINANCING SOURCES (USES)						
Income in Obligations Issued	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Operating Transfer Out	-	-	-	8,100	8,100	8,100
Operating Transfer In	-	-	-	-	-	-
Total Other Financing Sources (Uses)				8,100	8,100	8,100
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES						
NET CHANGES - BOUNDING OF YEAR						
NET BALANCE ON DECEMBER 31, END OF YEAR						

FINANCIAL STATEMENT OF THE BUREAU OF PUBLIC UTILITY
BUREAU OF PUBLIC UTILITY, GEORGIA.
COMPARISON STATEMENT OF REVENUES, EXPENSES, DEBTS AND CHANGES IN FINANCIAL POSITION
BEFORE PLANT BOND ISSUANCE IN 1930—SPECIAL, REVENUE FUNDS
 For The Year Ended December 31, 1930

	1929			1930		
	Actual	Budget	Percentage	Actual	Budget	Percentage
REVENUES						
City of Peach County						
Administrative Report	\$ -	\$ -	0	\$ 1,000.00	\$ 1,000.00	100
Revenue Appropriation	-	-	-	600.00	600.00	100
Plant and Other Interest	-	-	-	6.00	7.00	85.71
Expenses Reimbursement	-	-	-	1,000.00	1,000.00	100
Accounting System	-	-	-	123.00	123.00	100
Interest-Plant Revenue	1,000.00	1,000.00	100	1,000.00	1,000.00	100
Plant Revenue	-	-	-	1,000.00	1,000.00	100
Energy Selling Price	10,000.00	10,000.00	100	10,000.00	10,000.00	100
Expenses Paid	10,000.00	10,000.00	100	10,000.00	10,000.00	100
Net Plant Revenue	-	-	-	1,000.00	1,000.00	100
Other	-	-	-	1,000.00	1,000.00	100
Total Revenues	10,000.00	10,000.00	100.00	10,000.00	10,000.00	100.00
EXPENSE FUNDS						
Administrative Office Expenses	10,000.00	10,000.00	100	10,000.00	10,000.00	100
General Printing	100	100	100	100.00	100.00	100
Material and Supplies	-	-	-	100.00	100.00	100
Telephone Expenses	-	-	-	100.00	100.00	100
Common Services	-	100	100	100.00	100.00	100
Law and Court Costs	-	-	-	100.00	100.00	100
Expenses—Structural Maintenance	-	-	-	100.00	100.00	100
Utilities	100	100	100	100.00	100.00	100
Buildings and Equipment	100	100	100	100.00	100.00	100
Capital Expenditures	100	100	100	100.00	100.00	100
Office Expenses	-	-	-	100.00	-	100
Miscellaneous	-	-	-	100.00	100.00	100
Depreciation and Sinking Fund	-	100	100	100.00	100.00	100
Losses	-	100	100	100.00	100.00	100
Energy Selling Price	10,000.00	10,000.00	100	10,000.00	10,000.00	100
Expenses Paid	-	-	-	100.00	100.00	100
Plant Paid, (Refunded, Etc.)	-	-	-	100.00	-	100
Total Expenditures	10,000.00	10,000.00	100.00	10,000.00	10,000.00	100.00
REVENUES LESS EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCIAL STATEMENTS						
Interest-Plant Revenue (Etc.)	-	-	-	100.00	-	100
Operating Transfers-In	-	-	-	100.00	100.00	100
Operating Transfers-Out	-	-	-	100.00	100.00	100
Total Other Financial Statements	0.00	0.00	0.00	100.00	100.00	100.00
NET FINANCIAL POSITION	0.00	0.00	0.00	100.00	100.00	100.00
FINANCIAL POSITION—BEGINNING OF YEAR	0.00	0.00	0.00	0.00	0.00	0.00
FINANCIAL POSITION—END OF YEAR	0.00	0.00	0.00	100.00	100.00	100.00

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

AGENCY FUNDS

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

Bond Forfeiture -

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

Asset Forfeiture -

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

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
COMBINED BALANCE SHEET
AGENCY FUNDS
December 31, 1997**

With Comparative Totals for December 31, 1996

	Bond Forfeitures Fund	Asset Forfeitures Fund	Totals December 31,	
	<u>1997</u>	<u>1996</u>	<u>1997</u>	<u>1996</u>
ASSETS				
Cash	\$ 212,568	\$ 48,683	\$ 262,171	\$ 245,877
Due from Surety	18,080	-	18,080	18,208
Due from Fines and Fees	<u>1,273</u>	<u>-</u>	<u>1,273</u>	<u>1,273</u>
 Total Assets	 <u>\$ 231,921</u>	 <u>\$ 48,683</u>	 <u>\$ 281,444</u>	 <u>\$265,358</u>
 LIABILITIES				
Due to Fines and Fees	\$ -	\$ 3,871	\$ 3,871	\$ 808
Due to OPCBO	200,080	-	200,080	-
Bonds Held for Future Disposition	31,843	-	31,843	200,000
Asset Forfeitures Held for Future Disposition	<u>-</u>	<u>45,732</u>	<u>45,732</u>	<u>18,484</u>
 Total Liabilities	 <u>\$ 231,921</u>	 <u>\$ 48,683</u>	 <u>\$ 281,444</u>	 <u>\$ 265,358</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 1997**

	January 1, 1997	Additions	Deductions	December 31, 1997
BOND PORTFOLIO:				
Assets				
Cash	\$ 218,583	\$ 89,815	\$ 187,878	\$ 212,568
Due from Surety	18,280	18,800	18,208	18,800
Due from Firms and Fees	<u>3,235</u>	<u>-</u>	<u>-</u>	<u>1,278</u>
Total Assets	<u>\$ 239,998</u>	<u>\$ 308,815</u>	<u>\$ 206,078</u>	<u>\$ 211,843</u>
Liabilities				
Due to (DP/CO)	\$ -	\$ 280,800	\$ -	\$ 280,688
Money Held for Future Dispositions	<u>288,038</u>	<u>18,800</u>	<u>206,215</u>	<u>31,843</u>
Total Liabilities	<u>\$ 288,038</u>	<u>\$ 299,600</u>	<u>\$ 206,215</u>	<u>\$ 211,843</u>
ASSET PORTFOLIO:				
Assets				
Cash	\$ 15,264	\$ 288,782	\$ 214,471	\$ 49,683
Due from Firms and Fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 15,264</u>	<u>\$ 288,782</u>	<u>\$ 214,471</u>	<u>\$ 49,683</u>
Liabilities				
Due to Firms and Firms Asset Positioners Held for Future Dispositions	\$ 800	\$ 3,875	\$ -	\$ 3,871
	<u>14,484</u>	<u>288,782</u>	<u>212,544</u>	<u>45,732</u>
Total Liabilities	<u>\$ 15,284</u>	<u>\$ 211,657</u>	<u>\$ 212,544</u>	<u>\$ 49,683</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 1997**

	<u>January 1, 1997</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 1997</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash	\$ 365,671	\$ 388,637	\$ 342,343	\$ 391,965
Due from Surety	18,280	18,000	18,208	18,072
Due from Firms and Fees	<u>3,273</u>	<u>-</u>	<u>-</u>	<u>3,273</u>
Total Assets	<u>\$ 387,224</u>	<u>\$ 414,637</u>	<u>\$ 360,551</u>	<u>\$ 413,309</u>
Liabilities				
Due to Firms and Fees	\$ 680	\$ 3,071	\$ -	\$ 3,651
Due to OPCSO	-	208,000	-	208,000
Bonds Held for Future Disposition	358,000	18,000	236,213	349,787
Asset Forfeitures Held for Future Disposition	<u>14,684</u>	<u>368,783</u>	<u>217,544</u>	<u>49,923</u>
Total Liabilities	<u>\$ 387,364</u>	<u>\$ 617,854</u>	<u>\$ 453,757</u>	<u>\$ 471,561</u>

OSTEOCIRCULAR A-CIR SECTION

**(SYSTEM) A PARTNER OF THE COLLEGE OF BIALA DISTRICT
 COLLEGE OF BIALA DISTRICT
 SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY
 For The Year Ended December 31, 2007**

PROGRAM TITLE	CDS#	Agency or Pay-Through Number	Grant Period	Total Contract Amount	Revised Contract Amount	Expended
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Fund through the Louisiana Department of Social Services CMA Program Enhancements (Title # 13)	80.80	50	10/01-03/07	1,050,000	\$ 680,000	\$ 680,000
Fund through the Louisiana Department of Social Services CMA Program Enhancements (Title # 13)	80.80	50	11/06-10/08	1,080,000	690,000	690,000
Fund through the Louisiana Department of Health and Hospitals Targeted Older Program	80.78	50	10/01-03/07	100,000	91,000	91,000
Fund through the Louisiana Department of Health and Hospitals Targeted Older Program	80.78	50	10/01-03/08	110,000	90,000	90,000
U.S. DEPARTMENT OF JUSTICE						
Fund through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice Drug Court and System Improvement - Fayetteville Court Fayetteville Court/Drug Rehabilitation Subgrant No. 10409-01-0044	80.79	50	10/01-03/07	10,000	10,000	10,000
Drug Court and System Improvement - Fayetteville Court Fayetteville Court/Drug Rehabilitation Subgrant No. 10409-01-0044	80.79	50	10/01-03/08	10,000	10,000	10,000
Drug Court and System Improvement - Fayetteville Court Criminal Justice Court Drug Rehabilitation Subgrant No. 10409-01-0040	80.79	50	10/01-03/07	70,000	70,000	70,000
Drug Court and System Improvement - Fayetteville Court Criminal Justice Court Drug Rehabilitation Subgrant No. 10409-01-0040	80.79	50	10/01-03/08	70,000	70,000	70,000
Drug Court and System Improvement - Fayetteville Court Criminal Justice Court Drug Rehabilitation Subgrant No. 10409-01-0040	80.79	50	10/01-03/07	70,000	70,000	70,000
Drug Court and System Improvement - Fayetteville Court Criminal Justice Court Drug Rehabilitation Subgrant No. 10409-01-0040	80.79	50	10/01-03/08	70,000	70,000	70,000

DISTRICT ATTORNEY OF THE COMMONWEALTH OF MASSACHUSETTS
 OFFICE OF PUBLIC ACCOUNTS
 SCHEDULE OF EXPENDITURES OF REVENUES, RECEIPTS
 For The Year Ended December 31, 1997

PROGRAM TITLE	CFR/4	Agency or Firm Through Transfer	Class Number	Total Expend.	Revenue Expenditure	Expenditure
U.S. DEPARTMENT OF JUSTICE (Continued)						
Drug Control and System Improvement - Research Grant Drug Abuse Information System Subgrant No. 95-00-011-0001	18,179	50%	5737 - 00000	20,000	20,000	20,000
Drug Control and System Improvement - Research Grant State's Attorney's Witness Assistance Program Subgrant No. 95-00-011-0001	18,179	50%	5738 - 00000	40,000	40,000	40,000
Drug Control and System Improvement - Research Grant State's Attorney's Witness Assistance Program Subgrant No. 95-00-011-0001	18,179	50%	5739 - 00000	40,000	40,000	40,000
Drug Control and System Improvement - Research Grant Victim Offender Rehabilitation Subgrant No. 95-00-011-0001	18,179	50%	5739 - 00000	20,000	20,000	20,000
Drug Control and System Improvement - Research Grant Victim Offender Rehabilitation Subgrant No. 95-00-011-0001	18,179	50%	5739 - 00000	20,000	20,000	20,000
Victim Advocate Program Subgrant No. 95-00-011-0011	18,179	50%	5839 - 00000	20,000	20,000	20,000
Victim Advocate Program Subgrant No. 95-00-011-0012	18,179	50%	5839 - 00000	20,000	20,000	20,000
Domestic Violence Response Subgrant No. 95-00-011-0015	18,179	50%	5839 - 00000	20,000	20,000	20,000
Parent Through the National Institute of Justice Drug Monitoring - Science Amendment No. 95-00-001	18,179	50%	5839 - 00000	18,000	18,000	18,000
				1,473,297	1,282,049	1,282,049

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
ORLEANS PARISH, LOUISIANA
NOTES TO THE SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 1997

1. **Basis of Presentation:**

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

2. **Other Matters:**

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

Total Expense Reimbursement Reported	\$ 1,390,956
Total Federal Grant Revenue Reported	<u>608,689</u>
Total Federal Financial Assistance Reported	<u>\$ 2,000,645</u>

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

Officers and Board of Directors
 District Attorney of The Orleans Judicial District

We have audited the general purpose financial statements of **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1997, and have issued our report thereon dated May 28, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** general purpose 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 these 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** in a separate letter dated May 28, 1998.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements, and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



A Professional Accounting Corporation

May 28, 1998

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

Officers and Board of Directors
District Attorney Of The Orleans Judicial District

Compliance

We have audited the compliance of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. The DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's management. Our responsibility is to express an opinion on the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Standards of Internal Control, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT'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 DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's compliance with those requirements.

In our opinion, DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

A Professional Accounting Corporation

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Internal Control Over Compliance

The management of DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



A Professional Accounting Corporation

May 28, 1988

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COST
For The Year Ended December 31, 1997**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the District Attorney of the Orleans Judicial District.
2. No reportable conditions relating to the audit of the financial statements of the District Attorney of the Orleans Judicial District were disclosed during the audit.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Orleans Judicial District were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance With Requirements Applicable to Each Major Program and 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 District Attorney of the Orleans Judicial District expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the District Attorney of the Orleans Judicial District are reported in Part C. of this Schedule.
7. The programs tested as major programs included:

<u>PROGRAM</u>	<u>DISTRICT ATTORNEY TITLE</u>	<u>CFDA No.</u>
Title IV-D Various Department of Justice Grants	Child Support Enforcement Criminal Justice Grants	93.543 36.378

8. The threshold for distinguishing Types A and B programs was \$308,800.
9. The District Attorney of the Orleans Judicial District was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended December 31, 1997**

DEPARTMENT OF JUSTICE

1996 - Finding No. 1: Criminal Justice Grants.

Condition: General Ledgers were not maintained for a number of Federally funded grant programs.

Current Status: General Ledgers were maintained for all Federally funded grant programs for the year ended December 31, 1997.

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

In planning and performing our audit of the financial statements of **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** for the year ended December 31, 1997, we considered its internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. In addition, we performed tests of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** compliance with laws, regulations, contracts and grants.

During our audit, we noted certain immaterial instances of noncompliance with laws and regulations. Our findings are as follows:

COMPLIANCE WITH BUDGET LAWS

Budget Publication

For Louisiana Statute 35:1305(B), the proposed budget for independently elected parish offices, including the district attorney, shall be completed and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. Based on this statute, the District Attorney's Office is required to make the budget available for public inspection no later than December 15.

In addition, Louisiana Statute 35:1306(D) states that no budget shall be considered for adoption or otherwise finalized until a general summary indicative of the proposed budget has been published. This summary is required to be published at least ten days prior to the date of the public inspection. Therefore, if the budget is made available for public inspection on December 15, the summary should be published no later than December 5.

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COMPLIANCE WITH BUDGET LAWS (Continued)

For the 1997 fiscal year, the budget was made available for public inspection on December 23, 1996. Also, the summary of the proposed budget was published on December 16, 1996. Although the District Attorney's Office missed the budget deadline by only a few days, we recommend that management implement procedures whereby the required budget deadlines are met.

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

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

Budget Amendments

Per Revised Statute 39:1206, when there has been a change in operations upon which the original adopted budget was developed, a budget amendment reflecting that change should be adopted in an open meeting. The 1997 budget was developed prior to the completion of the audit of the 1996 financial statements. As a result, the 1997 budget assumed an opening General Fund fund balance of \$24,163, when the actual opening balance, after audit adjustments, was a fund deficit of \$77,821.

The 1997 budget should have been revised and adopted in an open meeting to reflect this change in operations.

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

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



A Professional Accounting Corporation

May 28, 1998