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ANNUAL FINANCIAL REPORT
GRANDS JUDGE GENERAL BERNETT'S OFFICE
NEW ORLEANS, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1976

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

Release Date 11 16 1977

Hickson, Krenzel, Carter & LaPorte, LLP
 CERTIFIED PUBLIC ACCOUNTANTS
 4227 CANAL STREET NEW ORLEANS, LOUISIANA 70112-5445

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Erickson, Krentel, Carter & LaPorte, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

4117 CAGAN DRIVE NEW ORLEANS, LOUISIANA 70114-0004
TELEPHONE (504) 844-7270 FAX (504) 844-7114

Thomas A. Erickson
John A. Krentel
James E. Carter
Thomas A. LaPorte
Thomas A. LaPorte, Sr.
John H. LaPorte
Laurie E. Brown

MEMBERSHIP INFORMATION

STATE OF LOUISIANA: CPA, CMA, CFPA
MEMBER, AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)

Charles E. Post, Jr.
Louisiana Parish Criminal Sheriff
John Grayson Street
New Orleans, Louisiana 70114

We have audited the accompanying general purpose financial statements of the Orleans Parish Criminal Sheriff's Office, as of and for the year ended December 31, 1994, as listed on the inside of coverlet. These general purpose financial statements are the responsibility of the Orleans Parish Criminal Sheriff's Office'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, the Louisiana Department of Social Security, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Guide for State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant accounting estimates 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 on the first paragraph present fairly, in all material aspects, the financial position of the Orleans Parish Criminal Sheriff's Office, as of December 31, 1994, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual funds, and individual account group financial statements and schedules listed in the table of contents are prepared for purposes of additional analysis and are not a required part of the general purpose financial statements of the Orleans Parish Criminal Sheriff's Office. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 1995 on our consideration of the Orleans Parish Criminal Sheriff's Office's internal control structure and a report dated May 18, 1995 on the compliance with laws and regulations.

May 18, 1995

Erickson, Krentel, Carter & LaPorte ^{LLP}

Certified Public Accountants

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONSOLIDATED STATEMENTS - CONTINUED)

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2010

	Governmental Funds		
	General Fund	Capital Projects	Donor Restricted
ASSETS			
Cash and cash equivalents	\$ 4,707,888	\$ -	\$ 12,000
Receivables:			
Income taxing	4,707,888	-	-
Grants	100,000	-	-
Ad valorem taxes	-	-	11,000
Insurance receivable	150,000	-	1,000
Property receivable	1,400	1,600,000	1,000
Other receivables	10,000	-	-
FIDELITY BONDING CONTRIBUTIONS	1,000,000	-	-
Inventory	-	-	-
Fixed assets (Note 3)	-	-	-
Investments (Note 4)	1,000,000	-	1,000,000
Lease intangible	-	-	-
Prepaid	-	-	-
Other debits:			
Amount available in debt service funds	-	-	-
Amount to be provided for INCIDEMENT of general long-term debt	-	-	-
Total assets and other debits	\$ 8,218,288	\$ 1,600,000	\$ 2,014,000
LIABILITIES			
Accounts payable:			
Invoices payable	\$ 1,000,000	\$ -	\$ -
Claims and judgments	1,700,000	-	-
Accrued annual and sick leave (Note 1)	1,000,000	-	-
Other liabilities	100,000	-	-
Prepaid pension contributions	-	-	-
General obligation bonds	-	-	-
Total liabilities	\$ 3,800,000	\$ -	\$ -
FUND EQUITY			
Investment in general fixed assets	-	-	-
Retained earnings:			
Reserved for claims and judgments	-	-	-
Reserved for inventory	-	-	-
Unassigned	-	-	-
Fund balances:			
Reserved for encumbrances (Note 1)	1,000,000	-	-
Reserved for credit union	-	-	-
Reserved for employee pension	1,000,000	-	-
Reserved for debt service	-	-	1,000,000
Reserved for capital improvements	-	1,600,000	-
Other reserves (Note 1)	-	-	-
Unassigned:			
Designated for deferred benefit pension plan	-	-	-
Designated for capital improvements	10,000,000	-	-
Unassigned	-	-	-
Total fund equity	\$ 10,000,000	\$ 1,600,000	\$ 2,014,000
Total liabilities and fund equity	\$ 10,000,000	\$ 1,600,000	\$ 2,014,000

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

Michigan Parish Criminal Sheriff's Office

COMBINED STATEMENT OF RECEIPTS, DISBURSMENTS AND BALANCE
 IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 AND RECEIVABLE DUE TO FUND
 FOR THE FISCAL YEAR ENDED OCTOBER 31, 1988

	Current period Fund Types
	General fund
RECEIPTS:	
Initial savings	
City charges	1
Department of corrections charges	25,475,254
Federal charges	26,112,291
Interest income	8,594,974
On-behalf payments	725,285
Dining and vending income (net)	1,432,485
Other income	19,229
State pay	1,589,407
Federal grants	271,321
Rehabilitation/administration	500,488
Balance transferring from	10,480
All other non-revenue	151,414

Total receipts	36,081,187
DISBURSMENTS:	
Criminal services	1,361,540
Court services	1,529,871
Training services	14,088,340
Administrative services	1,044,291
Reprints and binding	1,093,440
Comms services	14,040,340
Grants and special programs	308,358
Rehabilitation	-
Fleet and maintenance	13,096,595
Info. equipment	-
Interest payments	-

Total expenditures	36,533,275
Surplus (deficit) of revenues over expenditures	1,815,220
OTHER FINANCING SOURCES (USES):	
Operating transfers in	808,880
Operating transfers out	(100,170)
Fund expenditures in excess of insurance proceeds	(122,820)

Total other financing sources (uses)	185,890
Surplus (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,795,129
FUND BALANCE, BEGINNING	14,084,000
Increase in reserve for prepaid pension contributions due to current year liabilities	1,275,100

FUND BALANCE, ENDING	\$ 15,359,129

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS.

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
AND DEFERRABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Governmental Fund Types		Fiduciary Fund Types	Totals
Capital Projects	Other Activities	Responsibilities Vested	Non-recurring Only
0	0	0	0
-	-	-	25,828,824
-	-	-	25,122,847
-	120,317	120,349	2,484,279
-	-	-	1,178,481
-	-	-	1,422,445
-	-	-	24,529
-	-	68,724	1,427,797
-	-	-	217,511
-	-	-	228,828
-	-	-	24,820
-	-	-	125,818
-	2,829,829	-	2,829,829
-	2,829,829	176,222	48,412,224
-	-	-	2,242,222
-	-	-	1,878,878
-	-	-	17,828,122
-	-	-	1,442,822
-	-	-	2,222,822
-	-	-	18,242,242
-	-	-	228,222
-	2,422	120,725	222,222
-	-	-	12,222,222
-	2,122,222	-	1,122,222
-	2,122,222	-	2,122,222
-	2,122,422	122,722	22,222,222
-	422,222	222,222	2,222,222
-	-	-	222,222
-	-	-	222,222
-	222,222	222,222	2,222,222
2,422,422	1,122,422	1,222,222	18,712,722
-	-	-	2,222,222
2,422,422	1,122,422	1,222,222	22,422,222

Delaware Parish Criminal Sheriff's Office

COMPARED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1988

	Original Fund		Variance - Favorable - (Unfavorable)
	Budget	Actual	
REVENUES			
License fees:			
City charges	\$ 24,158,000	\$ 24,475,000	\$ 317,000
Department of corrections charges	26,180,000	25,122,000	(1,058,000)
Federal charges	4,100,000	5,550,000	1,450,000
Licensee license	1,000,000	790,000	(210,000)
Unexpended payments	1,140,000	1,432,000	292,000
Printing and mailing (misc. cost)	100,000	30,000	(70,000)
Gifts	1,000,000	1,480,000	480,000
State pay	100,000	80,000	(20,000)
Federal grants	1,000,000	880,000	(120,000)
Rest/retire/administration	44,000	50,000	6,000
Business processing fees	181,000	150,000	(31,000)
All other tax revenue	-	-	-
TOTAL REVENUES	31,887,000	38,081,000	6,194,000
EXPENDITURES			
DEPARTMENT EXPENSES:			
DEPT SERVICES	1,000,000	2,240,000	1,240,000
DEPT SERVICES	1,000,000	1,800,000	800,000
DEPARTMENT EXPENSES	20,000,000	27,000,000	7,000,000
ADMINISTRATIVE SERVICES	1,400,000	1,400,000	-
TRAVEL AND TRAVELING	1,000,000	1,000,000	-
INSTRUMENTS	10,000,000	10,000,000	-
GRANTS AND SPECIAL PROGRAMS	100,000	100,000	-
MATERIALS	-	-	-
PLANT AND MAINTENANCE	11,000,000	10,000,000	(1,000,000)
DEBT RETIREMENT	-	-	-
FINANCIAL SERVICES	-	-	-
TOTAL EXPENDITURES	32,400,000	38,440,000	6,040,000
Excess (deficiency) of revenues over expenditures	(513,000)	1,641,000	2,154,000
OTHER FINANCING SOURCES (USES):			
Operating transfers in	600,000	600,000	-
Operating transfers (out)	-	(100,000)	(100,000)
Financing expenditures in support of long-term programs	-	(100,000)	(100,000)
TOTAL OTHER FINANCING SOURCES (USES)	600,000	(100,000)	(700,000)
Excess of revenues and other financing sources over expenditures and other financing (uses)	\$ -	\$ 1,541,000	\$ 1,541,000
FUND BALANCE, BEGINNING		10,000,000	
Increase in (decrease in) prepaid pension contributions due to current year contributions		1,000,000	
FUND BALANCE, ENDING		11,541,000	

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCES - ALL PROPRIETARY FUND TYPES
AND FUNDING SOURCE TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Proprietary Fund Types		Fiduciary Fund Types	Total
	Nonmajor	Internal Service	Fund Type Total	REVENUE/EXPENSE Only
REVENUES:				
Commodity (sales)	\$ 427,480	\$ -	\$ -	\$ 427,480
Fines and other (sales)	-	77,865	-	77,865
Interest income	12,500	882,935	2,221,950	3,116,985
Insurance proceeds	-	2,282,007	-	2,282,007
Pension contributions	-	-	2,282,960	2,282,960
Realized gain (loss) on investment sales	-	(82,581)	(82,581)	(82,581)
Realized gain on investments	-	-	28,893	28,893
Operating surplus	242,245	-	-	242,245
FD - Interest Earnings	18,500	-	-	18,500
Total revenues	658,725	3,082,322	4,515,813	8,256,860
EXPENSES:				
Claims and judgments	-	1,407,007	-	1,407,007
Transfer fees	-	22,480	142,877	165,357
Pension payments	-	-	2,684,890	2,684,890
Miscellaneous	156,767	3,393	-	160,160
Total expenses	156,767	1,432,880	2,828,767	4,418,414
NET INCOME (LOSS) OTHER INCLUDING FUND	501,958	1,649,442	1,687,046	3,848,446
OTHER FINANCING (REVENUE):				
Operating transfers out	(188,520)	-	-	(188,520)
Total other financing income	(188,520)	-	-	(188,520)
Net Income	313,438	1,649,442	1,687,046	3,650,926
RETAINED EARNINGS/FUND BALANCE, BEGINNING				
	14,562	1,555,454	14,965,892	16,625,918
RETAINED EARNINGS/FUND BALANCE, ENDING				
	\$ 427,976	\$ 3,204,896	\$ 16,653,938	\$ 20,286,810

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF CASH FLOWS -
PROCEEDINGS FROM 1998
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Proprietary Fund Types		Service
	REGULATED	UNREGULATED	Utilities Only
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	\$ 271,589	\$ 1,246,158	\$ 1,417,747
Adjustments to reconcile net income to net cash flows from operating activities:			
Loss on investment sales	-	97,982	97,982
Changes in assets and liabilities:			
Increase in interest receivables	-	118,817	118,817
Increase in inventory	28,300	-	28,300
Decrease in prepaid expenses	(271,323)	18,983	(252,340)
Increase in claims and judgments	-	(425,883)	(425,883)
Net cash from operating activities	17,566	686,857	704,424
CASH FLOWS FROM (USED FOR) INVESTING ACTIVITIES			
Proceeds from sale of investments	274,323	8,287,188	8,561,511
Purchase of investments	(218,500)	(12,178,488)	(12,396,988)
Net cash used for investing activities	(44,177)	(3,891,300)	(4,135,477)
Net (decrease) in cash and cash equivalents	(26,611)	(3,204,443)	(3,231,054)
Cash and cash equivalents, beginning of year	71,887	8,128,842	8,200,729
Cash and cash equivalents, end of year	\$ 45,276	\$ 4,924,399	\$ 4,969,675

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

FORM TO GENERAL PURPOSE FINANCIAL STATEMENTS
EXERCISE D, 1984

101 SCOPE OF SIGNIFICANT ACCOUNTING POLICIES

History and Organization

The Shelton Parish Criminal Sheriff's Office (CPSCO) was created by the Louisiana Constitution of 1974, Article 7, Section 87. 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 prosecution of the poor and the apprehension of delinquents of the poor and other public offenders. The Criminal Sheriff is the executive officer of the Criminal District Courts and has the authority to issue citations, summonses, subpoenas, returns and other process, and shall execute writs, mandamus, orders, and judgments directed to him by the Criminal District Courts.

On July 26, 1984, the Shelton Parish Law Enforcement District (SPLED) was created by Act No. 28 of the 1984 Second Extraordinary Session of the Louisiana Legislature, which Act amended Chapter 24 of Title 33 of the Louisiana Revised Statutes. The Criminal Sheriff of the parish of Orleans is the Chief de-Éléments 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 millages may be used to fund the operations of the Criminal Sheriff's Office or fund the repayment of debt.

Reporting Entity

THE SHELTON PARISH CRIMINAL SHERIFF'S OFFICE IS A "PRIMARY GOVERNMENT" AS DEFINED IN STATE ACCOUNTS SINCE THE OFFICE IS A GOVERNMENT, SIGNED BY STATE OFFICERS, THAT HAS A SEPARATELY ELECTED GOVERNING BODY, IS FINANCIALLY INDEPENDENT, AND IS FINANCIALLY INDEPENDENT OF OTHER STATE OR LOCAL GOVERNMENTS.

In evaluating how to define the government, the financial reporting concept, 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 basis, 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 this 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 financial activities. A second criterion used in evaluating potential component units is the scope of service. Application of this criterion involves considering whether the reporting potential unit provides its services, or whether the services it provides are provided within the geographic boundaries of the government and if beneficial available to its citizens. A third criterion used to evaluate potential component units are inclusion or exclusion from the reporting entity is the existence of special financial relationships, regardless of whether the government is able to exercise oversight responsibility. Based upon the application of these criteria, the following component units are included within the reporting entity:

- 1) Shelton Parish Law Enforcement District.
- 2) Shelton Parish Criminal Sheriff's Office credit union

Colonia Parish Criminal Sheriff's Office

NOTE TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1993

(4) SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Reporting Entity Considered:

Significant financial reports for Colonias components which containing more detailed information are available from the Colonia Parish Criminal Sheriff's Office.

Fund Accounting

The accounts of the Colonia Parish Criminal Sheriff's Office are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comply with assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. The Colonia Parish Criminal Sheriff's Office's activities are accounted for in individual funds based upon the specific resource source and the means by which spending activities are controlled. The following funds and account groups are used by Colonias:

Governmental Fund Types:

General Fund

The General Fund is the general operating fund of the OFFICE. All financial transactions, except those required to be accounted for in another fund, are accounted for in the General Fund.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Trust Funds.

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 OFFICE.

The District's ad valorem property tax is levied each January 1, 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 credits amounts so collected to the OFFICE.

The OFFICE debt service fund receives taxes that have been levied on real property in Orleans Parish, Louisiana. The taxes are collected by the City of New Orleans and then remitted to OFFICE. The taxes are levied on January 1 of the assessment year based upon the assessed value as of the prior August 15. Taxes are due and payable on January 1, the date on which an delinquent lien attaches to the property, and are delinquent on February 1.

Proprietary Fund Types:

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.

MOVES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1978

10) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund Types (Continued):

Internal Service Funds

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

Library Fund Types:

Grant and Agency Funds

Grant and agency funds are used to account for assets held by the State in a trustee capacity or as an agent for individuals, organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

General Fund Assets and General Long-Term Debt Account Groups:

General Fund Assets

The General Fund Assets Account Group is used to account for fixed assets used in governmental fund type operations for capital purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from general funds, and for those long-term liabilities to be liquidated with revenues to be received in future periods.

Basis of Accounting

The accounting and financial reporting methods applied to a fund is determined by its management focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included in the balance sheet. Operating statements of these funds present information (i.e., revenues and other financing sources) and expenses (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operations of these funds are included in the balance sheet. Fund equity (i.e., net total assets) is segregated into accumulated capital and retained earnings components. Proprietary fund-type operating statements present liabilities (e.g., revenues and expenses) in net total assets.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1994

14) SUMMARY OF SINGLE-ENTRY ACCOUNTING PRINCIPLES (CONTINUED)

Basic of Accounting (Continued)

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to receipt (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principals and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Data

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

Bank and Certification of Deposit

The Office is authorized under state law to deposit funds within a fiscal agent bank organized under the laws of the State of Delaware, the laws of any other state in the Union, and the laws of the United States. The Office may also invest in time certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, these deposits must be covered by Federal deposit insurance at the point of acquisition used by the fiscal agent bank. The netted value of such pledged securities and Federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent.

As December 31, 1994, the carrying amount of the Office's deposits was \$5,078,174 and the bank balance was \$1,278,184. Of the bank balances, \$4,848,918 required deposit insurance of collateralization, of which \$488,888 was covered by Federal Depositary Insurance and \$4,360,030 was covered by collateral held by the pledging institutions' agent in the Office's name.

Investments

The Office is authorized under state law to invest in United States bonds, Treasury notes, and other federally insured investments.

NOTE TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1988

(II) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments Held

Investments are stated at the lower of cost or fair market value except for investments in the pension trust funds which are reported at their market value.

Inventory

Inventory of merchandise in the proprietary fund is valued at cost (first-in, first-out).

Fleet Assets

During 1981, the DPCEC established a general fleet asset account group for reporting purposes. Generally accepted accounting principles require that the assets within an such an account group be valued at historical cost or estimated historical cost. Due to the difficulty of obtaining accurate historical cost data for many assets as of valuing the historical cost of such assets, the Office chose to value these assets where cost data was not available at estimated current values.

The basis used in valuing current values for historical reported purposes is estimated current replacement cost less a factor relating to the remaining useful life of the asset. This method was used for all assets without historical cost data, except for automobiles, which were valued at current published list values.

All fleet assets acquired since 1981 are valued at historical cost.

Accrual Annual and Sick Leave

Vacation (annual leave) and sick pay (sick leave) are accrued at year end according to current wage rates and leave policy. As December 31, 1988, employees of the Delaware Parish Criminal Sheriff's Office had accumulated and unused 21,000,000 in leave privileges. Such amount has been provided as a current liability in the General Fund as it is expected to be paid with resources currently available.

Reserve

Reserve for Contingencies

Contingency (reserve) commitments related to unperformed contracts for goods or services, equipment accounting - items which purchase orders, contracts, and other commitments for the expenditure of resources are provided to ensure that portion of the applicable appropriation - is utilized in the governmental funds. Contingencies outstanding at year-end are reported as expenditures of fund balances and do not constitute expenditures or liabilities because the commitments will be recorded during the subsequent year.

Other Reserves

Enterprise Fund

In compliance with Section 51.1203 of the Revised Louisiana Statutes, the retained earnings contained in the Enterprise Funds is restricted and therefore reserved for use as follows: "...Such funds should be expended only for the operations, security and maintenance of the office of the Criminal Sheriff of the Parish of Orleans and to assist in the Rehabilitation of the Sheriff of the Parish of Orleans."

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1998

(4) ISSUANCE OF UNAUDITED ACCOUNTING PRINCIPLES INFORMATION

Other Expenses (Continued)

Widely-Victis Fund

All funds of the Widely-Victis program have been received for payment of services to those individuals who qualify to receive assistance for loss, damage or injuries suffered from criminal activities.

Total amounts on Combined Statements - Overview

Total columns on the combined statements are captioned Memorandum Only to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a corporation. Inherent uncertainties have not been made in the preparation of this data.

Statement of Cash Flows

For the purposes of the statement of Cash Flows, Funds received through deposits, contributions of deposits and all highly liquid investments (including restricted assets) with a maturity of three months or less were purchased to be cash equivalents.

Use of Estimates

The Office uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were used.

(5) 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 these agencies, the Office bills the agencies a per line amount for the handling of licenses. Revenues are from these agencies for the handling of licenses, as December 31, 1998 are as follows:

City of New Orleans	\$ 4,881,481
State of Louisiana	1,488,107
Federal Agencies	1,078,138
	<u>\$ 7,447,726</u>

Olemiss Parish Criminal Sheriff's Office

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

(3) INTEREST RECEIVABLE AND PAYABLE

Interest receivables and payables at December 31, 1998 are as follows:

	Interest Receivables	Interest Payables
General Fund	\$ 2,482	\$ 1,794,838
Capital Projects Fund	1,608,482	-
Fr. McComb Masons Subscripton Fund	-	-
Community Service Subscripton Fund	-	6,293
Fees and Fees Interest Service Fund	18,767	-
Criminal Justice Agency Fund	-	188
Property Loss Agency Fund	-	-
Widely Victim Expensable Trust Fund	387,895	-
Self-Insurance Interest Service Fund	2,868	-
Community Enterprise Fund	-	-
Thanksgiving Fellowship Fund	-	37,288
	<u>\$ 2,036,624</u>	<u>\$ 1,838,524</u>

(4) LIABILITIES

Liabilities of Olemiss Parish Criminal Sheriff at December 31, 1998 are as follows:

	Carrying Amount	Market Value	Fund
<u>La. Asset Management Fund</u> Held by OPCS's agent in OCPS's name	\$ 118,388	\$ 118,388	General
Total La. Asset Management Fund	<u>\$ 118,388</u>	<u>\$ 118,388</u>	
<u>U.S. Government Obligations</u> Held by OPCS's agent in OCPS's name	\$ 2,488,504	\$ 2,488,504	Interest Service
Total U.S. Government Obligations	<u>\$ 2,488,504</u>	<u>\$ 2,488,504</u>	
<u>U.S. Treasury Bills</u> Held by OPCS's agent in Widely's name	\$ 785,488	\$ 781,128	Expensable Trust
Total U.S. Treasury Bills	<u>\$ 785,488</u>	<u>\$ 781,128</u>	
<u>U.S. Treasury Notes</u> Held by OPCS's Employee's Retirement Plan agent's OCPS department in the Plan's name	406,687,609	406,687,609	Trustee Trust
Held by OPCS's agent in OCPS's name	<u>11,794,585</u>	<u>11,794,585</u>	Interest Service
Total U.S. Treasury Notes	<u>\$408,482,194</u>	<u>\$408,482,194</u>	

NOTE TO GENERAL ACCOUNTING STATISTICS (CONTINUED)
 Through 31, 1958

140 INVESTMENTS (CONTINUED)	Carrying Amount	Market Value	Fund
<u>Fidelity U.S. Treasury</u> Portfolio Fund HELD by OCECO's Employees' Retirement Plan agent's Trust Department in the Plan's name	\$ 1,848,891	\$ 1,848,891	Pension Trust
Held by OCECO's agent in OCECO's name	248,892	248,892	Internal Service
<u>Fidelity U.S. Treasury</u> Portfolio Fund	\$ 2,097,783	\$ 2,097,783	
<u>Federal Home Loan Bank</u> Savings Bonds HELD by OCECO's agent in OCECO's name	\$ 4,768,795	\$ 4,808,892	General Fund
Total Federal Home Loan Bank Savings Bonds	\$ 4,768,795	\$ 4,808,892	
<u>Federal Home Loan Bank Bonds</u> HELD by OCECO's agent in OCECO's name	\$ 2,700,418	\$ 2,894,888	General Fund
Total Federal Home Loan Bank Bonds	\$ 2,700,418	\$ 2,894,888	
<u>State and Municipal Bonds</u> HELD by OCECO's Employees' Retirement Plan agent's Trust Department in the Plan's name	\$ 187,798	\$ 187,798	Pension Trust
Total State and Municipal Bonds	\$ 187,798	\$ 187,798	
<u>Federal National RESERVE</u> Savings Bonds HELD by OCECO's agent in OCECO's name	\$ 210,000	\$ 291,791	Enterprise Fund
Held by OCECO's agent in OCECO's name	565,708	565,717	Spending Trust
Held by OCECO's agent in OCECO's name	1,295,815	1,291,312	Loan Service
Total Federal National Savings Bonds	\$ 2,061,523	\$ 2,148,820	
<u>FMA FUND-FLEX ISSUES</u> HELD by OCECO Employees' Retirement Plan agent's Trust Department in the Plan's name	\$ 1,587,344	\$ 1,187,344	Pension Trust
Held by OCECO's agent in OCECO's name	22,892	21,282	Internal Service
Total FMA FUND-FLEX ISSUES	\$ 1,610,236	\$ 1,208,626	

NOTE TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(4) INVESTMENTS CONTINUED

	Carried Amount	Market Value	Fund
Other Post-Term Income: State of South Carolina's Retirement Plan under the Trust Department in the Plan's name	\$ 2,624,480	\$ 2,624,480	Freedom Bond
Held by OPEBO's agent in OPEBO's name	822,848	822,848	Internal Savings
Total Other Post-Term Income	\$ 3,447,328	\$ 3,447,328	
Total Investments	\$2,819,720	\$2,819,881	

(5) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	December 31, 1995	Additions	Disposition Construction	December 31, 1994
Buildings and Improvements	\$ 45,724,135	\$ 1,947,341	\$ 234,073	\$ 46,437,403
Minorature Equipment Office Furniture and Equipment	3,480,550	104,182	-	3,584,732
Vehicle	4,244,132	1,125,482	-	5,369,614
Accumulation in Depreciation	2,782,287	482,282	-	3,264,569
	120,887	888,128	(234,073)	187,942
Total general fixed assets	\$ 55,751,911	\$ 4,447,333	\$ 234,073	\$ 56,965,173

(6) GENERAL LONG-TERM DEBT

A summary of general long-term debt is as follows:

	Balance at December 31, 1995	Issued	Retired	Balance at December 31, 1994
DEBT				
General Obligation Bonds: \$24,000,000 originally issued with interest rate varying from 4.75 to 10.5%	\$ 24,000,000	-	\$ 1,150,000	\$ 22,850,000

Following is a summary of bond principal and interest maturities:

Year Ending	Principal	Interest	Total
1997	\$ 1,240,000	\$ 2,835,000	\$ 4,075,000
1998	1,240,000	2,835,000	4,075,000
1999	1,240,000	2,835,000	4,075,000
2000	1,240,000	2,718,748	3,958,748
2001	1,240,000	2,602,500	3,842,500
Thereafter	21,720,000	2,835,000	24,555,000
Outstanding principal	\$ 24,000,000	\$ 2,835,000	\$ 26,835,000

NOTE TO GENERAL FUNDING FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1994

(4) **GENERAL LONG-TERM DEBT (CONTINUED)**

General obligation bonds of QPCSO are reflected in the General Long-Term Debt Account Group, and interest requirements for principal and interest expenditures are accounted for in the Debt Service Fund. Of the general obligation bonds authorized by the voters, none remain unissued.

(7) **FUND BALANCE DESIGNATIONS**

(a) **Designated for Post Service Pension Plan**

For the years 1991 through 1994, the Orleans Parish Criminal Sheriff's Office has maintained a defined contribution pension plan. Prior to 1991 the Office had no retirement plan in effect. The Sheriff's Office has established a trust to fund a defined benefit plan to provide benefits comparable to the plans covering city and state employees.

In prior years, the Sheriff designated \$9,500,000 of fund balance towards establishment of this new plan, based upon estimated prior service costs. The assets of this fund are \$13,900,017 as of December 31, 1994.

(b) **Designated for Capital Improvements**

Due to rapid population increases and the deterioration of aged jail facilities, the Orleans Parish Criminal Sheriff's Office anticipates undertaking various rehabilitation and construction projects which will not be financed with funds appropriated by the City of New Orleans. The Office has designated fund balance amounts from the Operating Fund to ensure that such improvements will not be neglected because of a lack of available financing from the City.

Capital Expenditures From
Balance Designations

General Fund \$13,900,017

(8) **INMATE FOOD EXPENSES**

The Office has participated in the United States Department of Agriculture Food Distribution Program for the year ended December 31, 1994. The program provides food commodities to the Office to use in the preparation of meals for inmates of the Orleans Parish Prison. The value of the donated commodities was \$70,797 for the year ended December 31, 1994. These amounts are not listed as revenues or expenditures of the General Fund for either year.

(9) **CONSTRUCTION OF ASSET**

In accordance with Louisiana Revised Statute 22:181, the Sheriff of Orleans Parish has paid the following compensation for maintaining the prison:

	<u>1994</u>	
Salary	\$ 81,475	
Expense allowance	9,422	

(10) **LEASES**

The Office has various operating leases for rental of equipment. The leases are on a month to month basis and the lease payments for 1994 included in expenditures in this financial statement are \$112,817.

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1994

131) RESTITUTION OF THE SHERIFF'S OFFICE PAID BY THE CITY OF NEW ORLEANS

The accompanying general purpose financial statements do not include certain portions of the Sheriff's expenses paid directly by the City of New Orleans. These expenses include building repair, utilities, office supplies, printing and certain major repairs among others.

Hospitalization premiums paid by the City of New Orleans, in the amount of \$1,418,918, on behalf of the OFFICE are included in the accompanying financial statements as revenues and expenditures in the General Fund.

132) CONKAT UNION

On June 1, 1993, a CONKAT union was established for the benefit of the employees of Calcasieu Parish Criminal Sheriff's OFFICE. As of year end, all employees would establish a savings account with the conkat union.

133) PENSION PLAN

The Calcasieu Parish Criminal Sheriff's Office provided pension benefits for substantially all of its full-time employees through 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 at 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 5% of each participating employee's base salary on a monthly basis. Participating employees were required to contribute 5% of their base salary. Employees may also make additional voluntary contributions to the Plan. Such additional amounts are not retained wholly or in part by the office. The maximum contribution an employee may make, which consists of both required and voluntary amounts, is 5% of the employee's base salary. 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 at the office are available to the OFFICE to reduce future contribution requirements.

The OFFICE's total payroll for the year ended December 31, 1994 was \$78,871,183. The OFFICE's contributions were calculated using the base salary amounts of \$18,794,138. The OFFICE made contributions in the amount of \$1,781,187. Participation of \$1,919,557 in 1994 was credited to the benefit of the employees resulting in a net employer contribution of \$78,951 for the year ended December 31, 1994. Accumulated contributions of \$1,885,740 through 1994 are available to offset future contributions. The employees contributed through payroll withholdings a total of \$1,881,843 for the year ended December 31, 1994, which represents both the required and additional voluntary contributions.

134) CONTINGENCIES

Two or instances where the Calcasieu Parish Criminal Sheriff's office is liable to make commercial insurance at reasonable rates, it managed its risks internally and sets aside assets for claim settlements in its Internal Reserve Fund, Self Insurance Fund. The fund services claims for 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 GENERAL PURPOSES FINANCIAL STATEMENTS (CONTINUED)
December 31, 1994

1340 CONTINGENT LIABILITIES

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 covered on such composite factors as infection, disease in broad categories, and damage events. Claims liabilities are determined periodically to take into consideration properly settled 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, 1994, on the basis of legal counsel, \$11,100,000 has been accrued in the self insurance fund to cover outstanding claims. Changes in the balances of claim liabilities during the fiscal year 1994 were as follows:

Fiscal Year	Liability at Beginning	Current-Year Changes by Revisions	Claims Reported	Liability at End
1994	13,379,800	1,437,327	(2,282,201)	12,534,926

At December 31, 1994, Self Insurance Fund held \$11,811,491 in assets designated for payment of these claims.

In accordance with Louisiana Revised Statute 13:1281.5(B), the Orleans Parish Criminal Court must remit a portion of all bail bond fees received to the Orleans Parish Criminal Sheriff's Operating Fund. As of December 31, 1994, the Orleans Parish Criminal Court owes the Office \$187,108 for the years 1993, 1994, 1995 and 1996. Due to the uncertainty of collection, these revenues and expenditures have not been recorded in the accompanying financial statements.

1350 Economic Development

The OPSEO receives 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, 1994, revenues from these sources totaled \$58,191,000.

1360 PROPERTY INVESTMENT - ENTERPRISE FUNDS

The OPSEO maintains three enterprise funds. The Community tells Louisiana and other personal items to inmates. Post McCumb Marine is operated under contract with the State of Louisiana. Revenues are derived from the rental of boat slips. The Community Service Fund derives its revenues from user charges from the operation of an animal handling kennel facility. Relevant information as of and for the year ended December 31, 1994 is as follows:

	COMMUNITY	POST MCCUMB-MARINE	COMMUNITY SERVICE FUND	TOTAL
Operating Income (Loss)	\$71,485	158,204	22,868	\$252,557
Operating Expenses in Cost	(271,181)	(24,279)	(10,868)	(306,328)
Net Income	\$0,304	240,143	\$0	\$240,447
Net Working Capital	\$2,285	284,133	14,282	\$288,699
Total Assets	\$2,285	284,133	0,494	\$286,912
Total Equity	\$2,285	284,133	(4,282)	\$282,136

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1988

1171 EXTRAORDINARY LOSS

During 1988 the Sheriff's Office incurred additional repairs and clean-up expenditures as the result of damage to several of its facilities from the May 1988 flood. The financial statement presentation requires, when expenditures have been noted against Federal financial assistance as follows:

Federal financial assistance from FEMA	\$ 480,171
Flood related expenditures	<u>682,994</u>
Extraordinary loss	<u>\$ 202,823</u>

1181 UNRECOVERED FUND BALANCES

The following expendable trust fund had expenditures in excess of appropriations in the amount of \$11,442,508 for the year ended December 31, 1988. Expenditures exceeded appropriations due to lower than anticipated donation revenues being received during the year.

The following funds had deficits in fund balances/retained earnings at December 31, 1988:

Expendable Trust, Training Fund	\$ 11,442,508
Emergency Community Service Fund	\$ 1,142,508

1194 CONSTRUCTION COMMITMENTS - BUREAU

As December 31, 1988 OPCS had entered into contracts totaling \$4,680,000 for the construction of a system facility. The Office paid \$37,480 in contract building during 1988. The remaining balance, \$4,642,520, has been included in fund balance designated for construction projects within the general fund at December 31, 1988.

FINANCIAL STATEMENTS
OF INTERNATIONAL TRADE

**COMBINED BALANCE SHEET
UNAPPORTIONED FUND TYPE - GOVERNMENT FUNDS
DECEMBER 31, 2023**

	Commissary	St. Roch Parish	Remaining Revenue Fund	Total Fund Balance only
ASSETS:				
Cash and cash equivalents	\$ -	\$ 13,412	\$ 3,484	\$ 16,896
Investments	-	218,000	-	218,000
Inventory	12,896	-	-	12,896
Grant receivable	-	800	-	800
Total assets	\$ 12,896	\$ 232,212	\$ 3,484	\$ 248,592
LIABILITIES:				
Interest payable	\$ -	\$ -	\$ 6,722	\$ 6,722
Total liabilities	\$ -	\$ -	\$ 6,722	\$ 6,722
FUND EQUITY:				
Retained earnings:				
Reserved for inventory	12,896	-	-	12,896
Unreserved	-	219,316	14,382	233,714
Total retained earnings	12,896	219,316	14,382	246,594
Total fund equity	12,896	219,316	14,382	246,594
Total liabilities and fund equity	\$ 12,896	\$ 219,316	\$ 14,382	\$ 246,594

See Auditor's Report

**COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUND TYPE - EXTENSION FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Commissary	St. Roches Parish	Community Development Fund	Total Nonmajor Funds
REVENUES				
Sales	\$ 2,882,982	\$ -	\$ 282,252	\$ 3,165,234
Less: cost of goods sold	(2,255,552)	-	-	(2,255,552)
Gross profit	627,430	-	282,252	909,682
Rent	-	18,222	-	18,222
Interest	-	12,422	22	18,666
Total revenues	627,430	30,644	282,274	938,348
EXPENSES				
Maintenance	-	82,182	182,222	264,404
Total expenses	-	82,182	182,222	264,404
Net income before other financing source	627,430	128,462	200,052	955,944
OTHER FINANCING SOURCE (USE)				
Operating transfers in	-	282,222	-	282,222
Operating transfers (out)	(271,122)	-	(22,222)	(293,344)
Total other financing source (use)	(271,122)	282,222	(22,222)	(10,122)
Net income	356,308	406,684	177,830	940,822
REVENUE SURPLUS, BROUGHT	3,242	27,722	12,222	34,186
REVENUE SURPLUS, BROUGHT	\$ 32,122	\$ 282,122	\$ 12,222	\$ 326,466

Note: The general fund of the Olemiss Parish Criminal Sheriff's Office has borne some of the operating expenses normally associated with providing the services offered by these proprietary funds. Among these expenses are facility costs and insurance expense.

CONDENSED STATEMENT OF CASH FLOWS
PERIODS ENDING YEAR - OPERATING PERIOD
FOR THE YEAR ENDED DECEMBER 31, 1954

	Delaware Electric System, Inc.	Fl. Mch. Co.	Community Electric Corp.	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income	\$ 50,340	\$ 140,340	\$ 900	\$ 291,580
Adjustments to reconcile net income to net cash flow from operating activities:				
Change in assets and liabilities:				
Increase in inventory	28,340	-	-	(28,340)
Increase in prepaid expenses	121,200	(220,200)	(100)	(100)
Net cash from operating activities	-	21,140	700	22,840
CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds from sale of investments	-	174,200	-	174,200
Purchase of investments	-	(120,000)	-	(120,000)
Net cash used for investing activities	-	44,200	-	44,200
Net increase (decrease) in cash and cash equivalents, beginning of year	-	(12,877)	700	(12,177)
Cash and cash equivalents, end of year	\$ 2,000	\$ 22,840	\$ 2,400	\$ 27,240

See Auditors' Report.

CONSOLIDATED BALANCE SHEET
MEMBERSHIP FUND TYPE - FEDERAL RESERVE FUNDS
DECEMBER 31, 1988

	Assets and Liabilities	Total - Insurance Fund	Total	
			Assets and Liabilities	Insurance Fund
ASSETS:				
Cash and cash equivalents	\$ 31,393	\$ 5,885	\$ 37,278	
Interest receivable	-	208,332	208,332	
Interest receivable	18,717	-	18,717	
Other receivables	-	-	-	
Investments	-	15,508,245	15,508,245	
Total assets	\$ 50,110	\$ 16,522,462	\$ 16,572,572	
LIABILITIES:				
Claims and judgments	\$ -	\$ 12,556,000	\$ 12,556,000	
Total liabilities	-	12,556,000	12,556,000	
FUND EQUITY:				
Retained earnings:				
Retained for claims and judgments	-	3,421,481	3,421,481	
Unretained	50,110	-	50,110	
Total retained earnings	50,110	3,421,481	3,471,591	
Total fund equity	50,110	3,421,481	3,471,591	
Total liabilities and fund equity	\$ 50,110	\$ 15,977,481	\$ 16,027,591	

See Auditor's Report

**COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCES -
PROFESSOR FUND TYPE - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	State and Fees	Sell- Insurance Fund	Total Nonmajority Only
REVENUES:			
Fines and costs (448)	\$ 17,443	\$ -	\$ 17,443
Interest income	-	812,816	812,816
Insurance income	-	2,092,807	2,092,807
Realized GAINS on investment sales	-	122,822	122,822
Total revenues	<u>17,443</u>	<u>2,905,445</u>	<u>2,922,888</u>
EXPENSES:			
Claims and judgments	-	1,819,827	1,819,827
Travel fees	-	13,488	13,488
Miscellaneous	<u>3,893</u>	-	<u>3,893</u>
Total expenses	<u>3,893</u>	<u>1,833,315</u>	<u>1,837,208</u>
Net income	14,550	1,072,130	1,086,680
UNALLOTTED BALANCES, BEGINNING	<u>17,812</u>	<u>1,318,478</u>	<u>1,336,290</u>
UNALLOTTED BALANCES, ENDING	<u>\$ 32,402</u>	<u>\$ 2,390,608</u>	<u>\$ 2,423,010</u>

See Auditor's Report

COMBINED STATEMENT OF CASH FLOW
REQUIREMENT FROM ITEM 5 - INCREASED DISCLOSURE FORMS
FOR THE YEAR ENDED DECEMBER 31, 1984

	Firm and Part	Self- Insurance Fund	Total Non-union only
CASH FLOW FROM OPERATING ACTIVITIES			
REVENUES:			
NET INCOME:			
Adjustments to reconcile net income to net cash flow from operating activities:	\$ 16,899	\$ 1,352,655	\$ 1,369,554
Loss on investment sales	-	92,393	92,393
Change in assets and liabilities:			
Increase in interest receivable	-	(236,407)	(236,407)
Increase in investment payable	(8,853)	-	(8,853)
Decrease in claims and contingencies	-	167,080	167,080
	<u>5,236</u>	<u>671,419</u>	<u>676,655</u>
Net cash from operating activities	<u>21,135</u>	<u>1,984,074</u>	<u>2,005,209</u>
CASH FLOW FROM FINANCING ACTIVITIES			
REVENUES:			
Proceeds from sale of investments	-	4,387,163	4,387,163
Purchase of investments	-	(12,126,288)	(12,126,288)
Net cash (used for) financing activities	<u>-</u>	<u>(7,739,125)</u>	<u>(7,739,125)</u>
Net (increase) (decrease) in cash and cash equivalents	21,135	(5,755,051)	(5,733,890)
Cash and cash equivalents, beginning of year	9,428	1,163,893	1,173,321
Cash and cash equivalents, end of year	<u>\$ 10,563</u>	<u>\$ 588,842</u>	<u>\$ 600,405</u>

See Auditors' Report.

COMBINED BALANCE SHEET - FUNDING FROM OTHERS
PERIOD: 31, 2016

	Agency Funds		Parish Trusts	
	HYDRO/21 Justice	Fire/21 Assn	Parish Trust 1	Parish Trust 2
ASSETS:				
Cash	\$ 200	\$ 104,410	\$ 82,170	\$ -
Interest receivable	-	-	270,837	181,800
Other fund receivables	-	187,000	-	-
Investments	-	-	20,024,381	13,877,700
Other outstanding	-	-	-	-
Deposits	-	-	-	-
Total assets	\$ 200	\$ 391,410	\$ 20,377,388	\$ 14,059,500
LIABILITIES:				
Savings accounts	\$ -	\$ -	\$ -	\$ -
Due to others	-	501,500	-	-
Prepaid pension contributions	-	-	1,400,960	-
Interest payable	180	-	-	-
Total liabilities	180	501,500	1,400,960	-
FUND EQUITY:				
Fund balances:				
Reserved for elderly	-	-	-	-
Other	-	-	-	-
Reserved for credit union	-	-	-	-
Reserved for employee pension	-	-	21,007,024	-
Unassigned:				
Reserved for defined benefit pension plan	-	-	-	10,007,117
Unassigned	-	-	-	-
Total fund equity	-	-	21,007,024	10,007,117
Total liabilities and fund equity	\$ 180	\$ 501,500	\$ 20,377,388	\$ 14,059,500

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CASH
FOR FISCAL YEAR - BUREAU OF STATE POLICE
FOR THE FISCAL YEAR ENDING DECEMBER 31, 1942

	Liability Fund	Transitory Fund	Utility FUND	Sanitation Fund	State FUND	Total Miscellaneous Funds
REVENUES						
Income property	-	0	25,843	0	0	25,843
License license	45	418	54,154	378	106,868	217,263
Fuel 405 charges	-	-	-	-	12,514	12,514
State license	8,582	-	-	-	-	8,582
Total revenues	8,627	418	80,000	378	119,382	218,805
EXPENDITURES						
Personnel	-	-	-	-	120,813	120,813
Materials, supplies, etc.	-	15,485	16	-	12,194	27,775
Miscellaneous	-	17,000	20	-	105,198	122,218
Total expenditures	-	32,485	36	-	238,205	370,726
Excess deficiency of revenues over expenditures	8,627	(27,067)	44	378	(118,823)	(56,033)
FOR BALANCE, BUDGET						
FOR BALANCE, BUDGET	8,627	(27,067)	44	378	(118,823)	(56,033)

**COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - FUNDING TRUST FUND
FOR THE YEAR ENDING DECEMBER 31, 1981**

	Funding Trust I	Funding Trust II	Total Amounts in Dollars
REVENUES:			
Interest income	\$ 7,418,810	\$ 808,815	\$ 8,227,625
Parish contributions	3,881,783	-	3,881,783
Realized gains (loss) on investments and/or dividends paid on investments	182,800	(174,785)	8,015
	<u>87,384</u>	<u>86,389</u>	<u>173,773</u>
Total revenues	<u>8,488,777</u>	<u>634,030</u>	<u>9,122,807</u>
EXPENSES:			
Trustee fees	98,718	44,159	142,877
Funding payrolls	<u>2,858,812</u>	<u>-</u>	<u>2,858,812</u>
Total expenses	<u>2,957,530</u>	<u>44,159</u>	<u>3,001,689</u>
Net income	878,840	628,871	1,507,711
FUND BALANCE, BEGINNING	<u>28,718,363</u>	<u>13,218,252</u>	<u>41,936,615</u>
FUND BALANCE, ENDING	<u>29,597,603</u>	<u>13,847,123</u>	<u>43,444,726</u>

See Auditor's Report

COMPARATIVE STATEMENT OF CASH FLOWS
PARISHES CALCASIEU PARISH
FOR THE YEAR ENDED DECEMBER 31, 2022

	Parish Total 1	Parish Total 2	Total
CASH FLOWS FROM (USED FOR) OPERATING			
ACTIVITIES:			
Net income	\$ 518,881	\$ 428,389	\$ 947,270
Adjustments to reconcile net cash flows from operating activities:			
Changes in assets and liabilities:			
Increase in accounts receivable	328,821	174,188	503,009
Increase in investments	179,818	(364,309)	(184,491)
Increase in prepaid pension costs	(258,822)	-	(258,822)
Net cash used for operating activities	658,898	238,268	897,166
Net increase in cash and cash equivalents	4,742	-	4,742
Cash and cash equivalents, beginning of year	78,828	-	78,828
Cash and cash equivalents, end of year	\$ 83,570	\$ -	\$ 83,570

SUPPLEMENTAL INFORMATION

Erickson, Koestel, Canton & LaPorte, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

4207 CAUSE 1987 NEW ORLEANS, LOUISIANA 70119-0187
PHONE (504) 484-7175 FAX (504) 481-3114

Business Services
Public Accounting
Financial Planning
Investment Management
Insurance Services
Estate Planning
Construction Accounting

1111 Poydras Street, Ste. 2000
New Orleans, Louisiana 70112

**MANAGEMENT REPORTS' ISSUED ON BEHALF OF PUBLIC
FINANCIAL INSTITUTIONS**

Charles C. Fohl, Jr.
Louisiana Parish Colonial Sheriff
2805 Grayson Street
New Orleans, Louisiana 70118

We have audited the general purpose financial statements of the Orleans Parish Colonial Sheriff's Office as of and for the year ended December 31, 1989, and have issued our report thereon dated May 18, 1990. These general purpose financial statements are the responsibility of the Orleans Parish Colonial Sheriff's Office'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, the Louisiana Governmental Audit Code, Government Auditing Standards, issued by the Comptroller General of the United States, and the "STANDARDS OF FIELD OF MANAGEMENT AND BUDGET CIRCULAR A-128, (Title of State and Local Governments)". These standards and GMS Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Orleans Parish Colonial Sheriff's Office based on a whole. The accompanying reports of Public Financial Management is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.

May 30, 1990

Erickson, Koestel, Canton & LaPorte P.A.

Certified Public Accountants

**SUMMARY OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 1994**

<u>Federal Source/ Pass-Through Source/ Division Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Division's Number</u>	<u>Disseminated/ Explications</u>
<u>U.S. Department of Justice</u>			
National Institute of Justice Drug Use Forecasting System	18-549	24-24-R-014	\$ 30,125
Louisiana Commission on Law Enforcement and Administration of Criminal Justice Video Management Phase I	18-509	20-20-R-20-0004	125,140 155,431
<u>U.S. Department of Agriculture</u>			
Louisiana Department of Agriculture Food Distribution	16-500	-	6,128
Louisiana Department of Education National School Lunch Program	16-554	-	504,167
School Breakfast Program	16-554	-	148,100
			652,295
<u>Department of Health and Human Services</u>			
Louisiana Department of Health and Hospitals, Office of Alcohol and Drug Abuse Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities	20-126	20180	271,510
<u>Department of Education</u>			
Louisiana Department of Education Title I Program for Neglected and Delinquent Children	28-513	96004	5,625
<u>Federal Emergency Management Agency</u>			
Disaster Assistance	20-518	-	25,700 *
			<u>\$1,891,743</u>

* Major Program

Erickson, Krestel, Canton & LaPorte, SLLC
CERTIFIED PUBLIC ACCOUNTANTS

4007 CANAL STREET NEW ORLEANS, LOUISIANA 70112-1000
TELEPHONE (504) 835-7111 FAX (504) 835-7111

James J. Erickson
John A. Krestel
John S. Canton
Thomas H. LaPorte, III
Scott M. Miller
David M. McWhorter

MEMBER AICPA/CPA

TELEPHONE (504) 835-7111
FAX (504) 835-7111

MEMORANDUM LETTER

May 30, 1997

Chief Michael Georges
Orleans Parish Criminal
Sheriff's Office
2828 Gravier Street
New Orleans, Louisiana 70119

In planning and performing our audit of the financial statements of the Orleans Parish Criminal Sheriff's Office for the year ended December 31, 1996, we considered the Office's 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.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Office's internal control structure in our report dated May 30, 1997. This letter does not affect our report dated May 30, 1997, on the general purpose financial statements of the Orleans Parish Criminal Sheriff's Office.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various office personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Erickson, Krestel, Canton & LaPorte SLLC

Certified Public Accountants

Chief Michael Gierken
Chicago Parish Criminal
Sheriff's Office
May 30, 1997
Page 3

Centralized Receiving:

As a result of the remote locations of the prison facilities, the receipts of goods are now being handled at various locations throughout the prison. We recommend utilizing a central receiving point which would provide better control over receipt of goods. We also recommend that a central store be established allowing greater control of supply inventories. This would also allow purchases of more economical quantities at available discounts.

CBO's Response:

We are currently completing the construction of a new Kitchen facility. One of its primary uses will be to store food and janitorial supplies at that central location. We are presently advertising for a manager for our central receiving process. We are in the early stages of designing our receiving function to utilize this new space and anticipate completion before 1998.

Task Tracking System

Due to the volume of construction and or repairs and maintenance jobs occurring through the year, we recommend a task tracking system be implemented to capture all costs associated with these activities on a project by project basis.

CBO's Response:

We are currently designing such a system that will be put into place by 1998.

Erickson, Krottel, Canton & LaPorte, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

4077 CANAL STREET NEW ORLEANS, LOUISIANA 70112-2299
TELEPHONE (504) 486-7375 FAX (504) 486-1014

MEMBERS: J. Erickson
M. Krottel
C. Canton
L. LaPorte
C. Erickson
M. Krottel
C. Canton
L. LaPorte
C. Erickson
M. Krottel
C. Canton
L. LaPorte
C. Erickson
M. Krottel
C. Canton
L. LaPorte

MEMBERSHIP: 100%

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONBANK
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Charles C. Fobi, Jr.
Orleans Parish Criminal Sheriff
1808 Rawlston Street
New Orleans, Louisiana 70114

We have audited the general purpose financial statements of the Orleans Parish Criminal Sheriff's Office, as of and for the year ended December 31, 1994, and have issued our report thereon dated May 10, 1995.

In connection with our audit of the general purpose financial statements of the Orleans Parish Criminal Sheriff's Office, and with the coordination of the Orleans Parish Criminal Sheriff's Office's annual financial audit by the Orleans Parish Financial Assistance Program, as required by Office of Management and Budget circular 6010, "Audit of State and Local Governments", we selected certain transactions applicable to certain nonbank federal financial assistance programs for the year ended December 31, 1994.

As required by OMB Circular A-119, we have performed auditing procedures to test compliance with the requirements governing types of activities allowed or prohibited; eligibility; matching; level of effort; no embezzlement; reporting; cost allocations; and special requirements, if any that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Orleans Parish Criminal Sheriff's Office's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Orleans Parish Criminal Sheriff's Office had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any IMMATERIAL instances of noncompliance with these requirements.

This report is intended for the information of management and those governmental agencies required to receive this report. However, this report is a MATTER OF PUBLIC RECORD and its distribution is not limited.

May 18, 1995

Erickson, Krottel, Canton & LaPorte *ccr*

Certified Public Accountants

Erickson, Krentel, Canton & LaPorte, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

400 Canal Street, New Orleans, Louisiana 70101
Telephone (504) 464-7031 FAX (504) 464-1136

Member of Institute
Chartered Accountant
Member of Institute
Member of Institute
Member of Institute
Member of Institute

MEMBERSHIP INFORMATION

1111 Canal Street, Suite 1000
New Orleans, Louisiana 70101

**GOVERNMENT AGENCIES' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Charles E. Felt, Jr.
Olemiss Parish Criminal Sheriff
2080 Chalmette Square
New Orleans, Louisiana 70119

We have audited the general purpose financial statements of the Olemiss Parish Criminal Sheriff's Office, as of and for the year ended December 31, 1991, and have issued our report thereon dated May 30, 1992.

We have applied procedures to test the Olemiss Parish Criminal Sheriff's Office's compliance with the following requirements applicable to the Federal Financial Assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1991:

- Political Activity
- Anti-Racket Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowance Contract Principles
- Drug-Free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Requirements for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit. The objective of which is the expression of an opinion on the Olemiss Parish Criminal Sheriff's Office's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Olemiss Parish Criminal Sheriff's Office had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any unusual instances of noncompliance with these requirements.

This report is intended for the information of management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

May 30, 1992

Erickson, Krentel, Canton & LaPorte

Certified Public Accountants

Erickson, Kestel, Canton & LaPorte, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

4007 CANAL STREET NEW ORLEANS, LOUISIANA 70112-1094
TELEPHONE (504) 484-7074 FAX (504) 481-0734

Thomas J. Erickson
Tim J. Kestel
James L. Canton
Thomas R. LaPorte
Thomas R. LaPorte, Jr.
John A. Green
Clayton M. Erickson

MEMBERSHIP INFORMATION

MEMBERSHIP INFORMATION
MEMBERSHIP INFORMATION

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

Charles C. Pettit, Sr.
Erstine Parish Criminal Sheriff
2805 Gravel Street
New Orleans, Louisiana 70114

We have audited the general purpose financial statements of the Erstine Parish Criminal Sheriff's Office, as of and for the year ended December 31, 1988, and have issued our report thereon dated May 18, 1989.

We conducted our audit in accordance with generally accepted auditing standards, the Louisiana Governmental Audit Rules, and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

This report is intended for the information of management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

May 20, 1989

Erickson, Kestel, Canton & LaPorte LLP

CERTIFIED PUBLIC ACCOUNTANTS

Erickson, Kozicki, Canton & LaPorte, S.A.S.
CERTIFIED PUBLIC ACCOUNTANTS

400 Canal Street New Orleans, Louisiana 70112
Telephone (504) 486-7071 FAX (504) 486-7074

**Interimly Audited Report on the Internal
Control Structure Used in Administration
Federal Financial Assistance Program**

Charles C. Weil, Jr.
Officer, Federal Criminal Sheriff
1809 Bienville Boulevard
New Orleans, Louisiana 70119

We have audited the general purpose financial statements of the Orleans Parish Criminal Sheriff's Office, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 20, 1999. We have also audited the compliance of the Orleans Parish Criminal Sheriff's Office with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 20, 1999.

We conducted our audits in accordance with generally accepted auditing standards, the Louisiana Comptroller Public Auditor Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Standards of Internal Control for Federal Organizations". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement, and about whether the Orleans Parish Criminal Sheriff's Office complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1998, we considered the internal control structure of the Orleans Parish Criminal Sheriff's Office in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Orleans Parish Criminal Sheriff's Office and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 20, 1999.

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

Charles C. Weil, Jr.
Officer, Federal Criminal Sheriff
1809 Bienville Boulevard
New Orleans, Louisiana 70119
C. Weil, Jr. (Signature)

Interimly Audited Report

Interimly Audited Report on the Internal
Control Structure Used in Administration

Ernst, Krentel, Carter & LePore, Inc.
CERTIFIED PUBLIC ACCOUNTANTS

Charles C. Fell, Jr.
Columbia Parish Criminal Sheriff
May 22, 1987
Page 2

The reportable conditions noted is as follows:

1. Payroll bank account

Conclusion:

The reconciliation of the payroll bank account is not being performed on a timely basis. Failure to reconcile this bank account on a timely basis is not consistent with the internal control objectives of the Columbia Parish Criminal Sheriff's Office.

Management's response:

THE CONTROLLER has been notified and will monitor the situation.

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

On consideration of the internal control structures WOULD NOT necessarily disclose all matters in the internal control structures that might be reportable conditions and accordingly, WOULD NOT necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above IS NOT a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Columbia Parish Criminal Sheriff's Office in a separate letter dated May 22, 1987.

This report is prepared for the information of management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

May 22, 1987

Ernst, Krentel, Carter & LePore Inc.

Certified Public Accountants

Erickson, Kreutel, Carson & LaPorte, LLP
LICENSED PUBLIC ACCOUNTANTS

1117 CANAL STREET NEW ORLEANS, LOUISIANA 70112-1000
NEWORLEANS@EKLCPA.COM TEL: 504.581.0111

Charles J. Erickson
David J. Kreutel
William E. Carson
William R. LaPorte
Lisa M. LaPorte
Lorenna M. LaPorte

MEMBERSHIP INFORMATION

MEMBERSHIP LISTING FOR THE
MEMBERSHIP ADDRESS FOR THE

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

Charles E. Fort, Jr.
Cajalapa Parish Criminal Sheriff
2000 SPANISH CANYON
New Orleans, Louisiana 70119

We have audited the general purpose financial statements of the Cajalapa Parish Criminal Sheriff's Office, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 29, 1999.

We conducted our audit in accordance with generally accepted auditing standards, the Accounting Principles and Standards for Governmental Accounting Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

In planning and performing our audit of the general purpose financial statements of the Cajalapa Parish Criminal Sheriff's Office, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to express our opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and the operations that we consider to be a reportable condition under standards established by the Accounting Principles and Standards for Governmental Accounting Standards. REPORTABLE CONDITIONS involve matters coming to our attention relating to INTERNAL CONTROL STRUCTURE in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the intentions of management in the general purpose financial statements.

Brinkers, Kennel, Carter & LaForte, LLC
FEDERAL FINANCIAL ASSISTANCE

Charles G. Hunt, Jr.
Wisconsin Parish Criminal Sheriff
May 28, 1997
Page 2

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

Activity Cycle

- Revenue/Receipts
- Purchases/Disbursements

General Requirements

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Indirects Principles
- Drug-Free Workplace Act
- Administrative requirements

Specific Requirements

- Types of services allowed or not allowed
- Eligibility
- Matching, level of effort, or accounting
- Reporting
- Cost Accounting
- Special requirements, where applicable

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

During the year ended December 31, 1996, the Wisconsin Parish Criminal Sheriff's Office expended 22.2% of its total federal financial assistance under major Federal Financial Assistance programs.

We performed that of controls, as required by OMB Circular A-129, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed as used for matching that are applicable to each of the Wisconsin Parish Criminal Sheriff's Office's major Federal Financial Assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal Financial Assistance would not necessarily identify all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal Financial Assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We cannot be certain involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

Enbom, Samuel, Carter & LePore, LLC
CRIMINAL JUSTICE ASSISTANTS

Charles E. Felt, Jr.
Calvinne Parish Criminal Specialist
May 20, 1997
Page 2

However, we noted certain matters involving the internal control structure and its operations that we have reported to the management of the Orleans Parish Criminal Justice Center in a separate letter dated May 20, 1997.

This report is intended for the information of management and those governmental agencies required to receive this report. However, this report is a matter of public record and its distribution is not limited.

May 20, 1997

Enbom, Carter & LePore

Criminal Justice Assistants