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## RAPIDES PARISH SHERIFF

Alexandria, Louisiana

June 30, 1982

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Release Date FEB 18 1988



**PAYNE, MOORE & HERRINGTON, LLP**

Certified Public Accountants

Alexandria, Louisiana

**RAPIDES PARISH RECEIPT  
STATEMENT, LOUISIANA**

JUNE 30, 1967

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RAPIDES PARISH SHERIFF  
 MONROE, LOUISIANA

JUNE 30, 1997

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PARVA, MOORE & HERRINGTON, LLP

CHARTER FUND ACCOUNTING

INDEPENDENT AUDITOR'S REPORT

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 the provisions of Office of Management and Budget (OMB) Circular A-133, Audits of States, 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 the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rapides Parish Sheriff, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the individual funds of the Rapides Parish Sheriff as of June 30, 1997, and the results of its operations of such funds for the year then ended in conformity with generally accepted accounting principles.

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PAYNE, MOORE & HARRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 1997, on our consideration of the Rapides Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements and the combining and individual fund financial statements of the Rapides Parish Sheriff 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-133, Audit of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose, combining, or individual fund financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements and the financial statements of each of the respective individual funds taken as a whole.

*Payne, Moore & Harrington, LLP*  
Certified Public Accountants

December 12, 1997

#### GENERAL PURPOSE FINANCIAL STATEMENTS

The General Purpose Financial Statements include all funds and account groups of the Rapides Parish Sheriff and are designed to provide an overview of the financial position and results of operations for the Rapides Parish Sheriff as a whole. Additional information in the form of combining and individual fund financial statements and schedules is included elsewhere in this report to the extent such presentation depends on the financial information presented in the general purpose financial statements.



**RAVISED FINANCIAL STATEMENT**  
**RECREATIONAL, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES -**  
**ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 1997**

EXHIBIT 3

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS (UNREVENUED BAL)
<b>REVENUE</b>					
Fees - ad valorem	\$ 5,242,288	\$	\$	\$	\$ 5,242,288
Intergovernmental	5,812,188	322,732			6,134,920
Fees, Commissions, etc.	3,288,200	2,248,287			5,536,487
Interest earned	208,337	279,024	6,874		494,235
Sale of merchandise		279,899			279,899
Miscellaneous	42,822	8,342			51,164
Total Revenues	<u>14,773,635</u>	<u>3,448,284</u>	<u>6,874</u>	<u>-0-</u>	<u>18,238,893</u>
<b>EXPENDITURES</b>					
Current:					
Salaries and related benefits	7,482,488	3,422,888			10,905,376
Office operations	884,424	3,472,888			4,357,312
Depreciation	108,424	222,281			330,705
Travel and training	51,320	21,287			72,607
Interest	102,088	24,188			126,276
Junior league program	24,124				24,124
Professional fees	72,122	521,422			593,544
Miscellaneous	49,995	28,122			78,117
Capital outlay	898,121	188,122		74,888	1,161,131
Debt service	248,842	42,122	261,322		552,286
Total Expenditures	<u>14,888,122</u>	<u>7,852,288</u>	<u>261,322</u>	<u>74,888</u>	<u>18,076,620</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	245,499	192,287	1545,134	(74,888)	(1,233,978)
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	1,828	1,942,888	848,174	74,888	3,877,788
Operating transfers out	(21,847)	(2,942,424)			(3,164,271)
Proceeds from special issues	28,428		78,888		107,316
Sale of general fund assets	28,878				28,878
Total Other Financing Sources (Uses)	<u>37,287</u>	<u>(1,000,000)</u>	<u>927,062</u>	<u>74,888</u>	<u>(12,830,000)</u>
<b>NET (INSUFFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>					
	282,786	(1,000,000)	-0-	-0-	(71,214,000)
<b>FUND BALANCES, beginning of year</b>					
	<u>2,188,822</u>	<u>2,171,222</u>	<u>-0-</u>	<u>-0-</u>	<u>4,359,044</u>
<b>FUND BALANCES, END OF YEAR</b>					
	<u>\$ 2,471,608</u>	<u>\$ 2,171,222</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 4,642,830</u>

The accompanying notes are an integral part of the financial statements.





RAPIDES PARISH SHERIFF  
JUNE 14, 1997

BOOKS BY FINANCIAL STATEMENTS

I. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of Rapides Parish. The Sheriff provides protection to the residents of the parish through routine patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Rapides Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Rapides Parish Sheriff's accounting policies are described below.

A. REPORTING ENTITY

In evaluating how to define the Rapides Parish Sheriff, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organizations" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the

RAPIDES PARISH SHERIFF  
JUNE 30, 1987

NOTES TO FINANCIAL STATEMENTS

application of these criteria, there are no component units of the Rapides Parish Sheriff.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds which are controlled by or dependent upon the Rapides Parish Sheriff.

B. FUND ACCOUNTING

The Rapides Parish Sheriff uses funds and account groups to report on his 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.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types".

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of a government's general activities, 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 activities of the general government not accounted for in some other fund.

GENERAL FUND

The General Fund, as provided by Louisiana Revised Statute 33:1473, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office. The Sheriff's primary source of revenues is an ad valorem tax levied by the law enforcement district. Other sources of revenues include commissions on state revenue sharing, state supplemental

**RAPIDES PARISH SHERIFF**  
**JUNE 30, 1967**

**NOTES TO FINANCIAL STATEMENTS**

pay for deputies, contract work for private and public entities, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

**SPECIAL REVENUE FUNDS**

**CHSLA CHEMICAL DEPENDENCY COUNCIL HOSPITAL FUND**

This Hospital Fund accounts for the receipt and disbursement of monies being relating to the Gateway Adolescent Treatment Center pursuant to a cooperative agreement with the State of Louisiana. These funds are restricted for the operation of the aforementioned treatment center and the construction of a new facility for psychosomatic/chemical dependency for adolescents (Louisiana Youth Academy). The cooperative agreement was terminated in August of 1966.

**LOUISIANA YOUTH ACADEMY HOSPITAL FUND**

This Hospital Fund accounts for the revenues and expenditures relating to the new adolescent psychosomatic hospital at the Louisiana Youth Academy. Expense funds, if any, are used to operate the boot camp at the Louisiana Youth Academy.

**LOUISIANA YOUTH ACADEMY BOOT CAMP FUND**

This Fund accounts for the operations of the boot camp at the Louisiana Youth Academy. The first group of cadets entered the boot camp in October of 1966.

**JAIL CONSUMABLE FUND AND  
SHERIFFS HOUSE CONSIDERARY FUND**

The Consumable Funds are used to account for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Rapides Parish Jail and the Sheriff's House, as well as items bought with the gross profits from the sale of the merchandise.

**DRUG ENFORCEMENT FUND**

The Drug Enforcement Fund accounts for activities and transactions involved with the Rapides Parish State Narcotics Task Force.

MISSISSIPPI PARISH SHERIFF

JUNE 30, 1997

GROUP TO FINANCIAL STATEMENTS

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest. The bonds were issued to finance construction, acquisition, and equipment of the 100 bed youth academy (Louisiana Youth Academy). They are to be repaid with funds generated by the operation of the Louisiana Youth Academy Hospital or remaining funds in Ochs Chemical Dependency Council Hospital Fund after the construction of the Youth Academy.

CAPITAL PROJECTS FUND

The Capital Projects Fund was used to account for the acquisition and construction of the Louisiana Youth Academy. This project was completed during the fiscal year ended June 30, 1997.

FIDUCIARY 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.

ASSET FUNDS

These funds are comprised of the Sheriff's Civil Fund, the Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, Jail Inmate Fund, and the Halfway House Inmate Fund. They consist of monies deposited for civil suits, taxes, appearance bonds, fees, and funds held on behalf of inmates. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as proscribed by statute.

ACCOUNT GROUPS

GENERAL FIXED ASSETS

Fixed assets used in governmental fund operations are accounted for in the General Fixed Asset Account Group. All additions and retirements of fixed assets are recorded in this account group.

GENERAL LONG-TERM DEBT

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group.

RAPIDES PARISH SHERIFF  
JUNE 30, 1993

NOTES TO FINANCIAL STATEMENTS

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

C. BASIS OF ACCOUNTING

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

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 accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers all sales taxes as available if they are collected within 45 days after the fiscal year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal 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. Those revenues susceptible to accrual are ad valorem taxes, interest revenue, and charges, commissions, and fees for services. Revenue recognition for cost reimbursement grants is recognized in accordance with GASB Statement 3. When the expenditure is incurred, grant revenue is considered to have been earned and, therefore, available and recognized as revenue. When grant monies are received prior to the incurrence of qualifying expenditures, they are reported as deferred revenues on the balance sheet.

The Rapides Parish Sheriff may report deferred revenues 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 Sheriff before he 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 Sheriff has a legal claim to the resources, the liability for deferred revenue is reduced from the combined balance sheet and revenue is recognized.

RAPIDE PARISH SHERIFF

JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

D. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles which is also consistent with state law. Annual appropriated budgets are usually adopted for the General, Special Revenue, and Debt Service Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all actions necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the Rapide Parish Sheriff.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their principal offices in Louisiana.

Investments represent certificates of deposit with a maturity date more than three months from the date acquired. Investments are stated at cost.

**RAPIDES PARISH SHERIFF**  
**JUNE 30, 1991**

**NOTES TO FINANCIAL STATEMENTS**

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

**G. INVENTORIES**

Inventories consist of items sold at the jail and halfway house commissaries and commodities, if any, to feed the prisoners, and are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.

**H. FIXED ASSETS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in the governmental funds, and the related assets are reported in the General Fixed Assets Account Group. Fixed assets are valued at historical cost, or estimated cost, if historical cost is not available. No depreciation has been provided on general fixed assets. The total amount valued at estimated historical costs is not available.

General fixed assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Rapides Parish Sheriff.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

**I. DEFERRED BENEFITS**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No accrued current expenditures are reported in the governmental funds since such amounts are considered immaterial. No liability is recorded for accumulating accumulating rights to receive sick pay benefits.



RAPIDES PARISH SHERIFF  
JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

J. LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For issues long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-term Debt Account Group.

K. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Reimbursements or constructive purchases transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

L. AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied annually in November, and annually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. As the tax collector of the parish, the Sheriff bills and collects his own property taxes using the assessed values determined by the tax assessor of Rapides Parish.

For the year ended June 30, 1997, taxes of 36.44 mills were levied on property with assessed values totaling \$451,879,843. All taxes are accounted for as General Fund revenues.

M. SUPPLEMENTAL WAGES

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

N. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the financial statements are designated "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Items in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles.

RAPIDES PARISH SHERIFF  
JUNE 30, 1991

NOTES TO FINANCIAL STATEMENTS

Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. ESTIMATES

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

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

At June 30, 1991, the Sheriff had cash and cash equivalents and investments as follows:

Cash ( petty cash and demand deposits)	\$ 5,426,479
Investments - certificates of deposit	8,683,832
	\$14,110,311

At year end, the carrying amount of the Sheriff's deposits (demand deposits and certificates of deposit) were \$14,106,311, and bank balances were \$14,306,866. A summary of collateralization of bank balances is presented below.

Insured (federal deposit insurance)	\$ 501,553
collateralized	2,124,293
Uncollateralized (in accordance with GAMP - see below)	11,681,012
	\$14,306,858

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the 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 agent bank.

The uncollateralized amount shown above is secured by pledged securities with market values exceeding the required pledge amount. The securities are held in the name of the pledging agent banks in holding or custodial banks. Even though the pledged securities are considered uncollateralized under GAMP, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within 60 days of being notified by the Sheriff that the agent bank has failed to pay deposited funds upon demand.

**RAPIDS PARISH SHERIFF**  
**JUNE 30, 1997**

**NOTE TO FINANCIAL STATEMENTS**

**3. ACCOUNTS RECEIVABLE**

Accounts receivable are comprised of the following at June 30, 1997:

Intergovernmental	\$397,461
Fees, commissions, etc.	612,960
Other	<u>7,388</u>
	\$1,017,809

**4. DEFERRED ASSETS/LIABILITIES  
 DUE FROM/TO OTHER FUNDS:**

Receivable Fund	Payable Fund	Amount
General	Louisiana Youth Academy Hospital	\$ 3,508
	Louisiana Youth Academy Book Camp	23,394
	Mail Commissary	4,034
	Railway House Commissary	7,800
	Drug Enforcement	3,847
	Sheriff's Civil	49,293
	Tax Collector	3,500
	Cash Bond	990
	Fines and Costs	14,880
	Railway House Innate	49,441
	Debt Service	1,345
OOO Hospital		
Louisiana Youth Academy Book Camp	Louisiana Youth Academy Hospital	<u>33,367</u>
		\$189,170

**5. GENERAL FIXED ASSETS**

The following is a summary of changes in the general fixed asset account group during the year ended June 30, 1997:

	06/30/96	ADDITIONS	DEDUCTIONS	06/30/97
Land and buildings	\$ 8,995,513	\$413,043	\$	\$ 9,408,556
Vehicles	3,528,890	343,473	93,813	3,778,550
Radio	323,896	13,458	348	337,006
Boats	30,004	7,401	13,783	23,622
Office equipment	653,328	108,209	98,733	662,804
Camera/video	108,917	7,526		116,443
Other	48,788	14,324	10,803	52,309
Weapons	21,384	43,985	1,900	64,469
Licenses and permits	<u>282,882</u>			<u>282,882</u>
	\$10,332,333	\$637,485	\$128,844	\$11,000,974

See Note 6 for mortgaged property.

**RAPIDES PARISH SHERIFF**  
**JUNE 30, 1987**

**NOTES TO FINANCIAL STATEMENTS**

**4. LONG-TERM DEBT**

**NOTE PAYABLE**

The Rapides Parish Sheriff has the following debt instrument for a note payable outstanding at June 30, 1987:

<u>CREATOR</u>	<u>ORIGINAL</u> <u>AMOUNT</u>	<u>RATE OF</u> <u>NOTE</u>	<u>INTEREST</u> <u>RATE</u>	<u>TERM</u> <u>OF</u> <u>NOTE</u>	<u>BALANCE</u> <u>DUE</u>
Michael W. Meach	\$488,000	2 1/8%	0.5%	(1)	\$185,975

(1) This is a mortgage note on land, building, and other improvements for the Railway House located on highway 18 West in Alexandria, Louisiana. Monthly payments of \$8,718, including interest, are due for a period of nine and one-half years beginning April 1, 1983.

**REVENUE BONDS PAYABLE**

On July 15, 1984, revenue bonds in the amount of \$4,800,000 were issued to finance construction, acquisition, and equipment of the 120 bed youth academy (Louisiana Youth Academy). These bonds are to be repaid with Medicaid revenue generated by the operation of the Louisiana Youth Academy Hospital and Gateway Adolescent Treatment Center. The bonds' effective interest rate is 8.384 per annum and they mature June 15, 1995 through June 15, 2004.

The following changes occurred in revenue bonds payable during the year ended June 30, 1987.

	<u>BALANCE</u> <u>JULY 1,</u>			<u>BALANCE</u> <u>JUNE 30,</u>
	<u>1986</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	
Revenue bonds	\$3,180,000	\$ -0-	\$218,000	\$3,402,000

The material provisions of the revenue bond covenants are as follows:

- The Rapides Parish Law Enforcement District will transfer monthly to a debt service sinking fund account (1/8th) of the net interest payment due and one-twelfth (1/12th) of the net principal payment due. Interest is payable on June 15 and December 15, while principal payments are due June 15.
- All of the proceeds derived from the sale of the Bonds shall be deposited in a special Construction Account to be established and maintained with the Paying Agent and used solely for the purpose of paying the cost of acquiring, constructing and equipping improvements, renovations.

**RAPIDES PARISH RECEIPTS**  
**JUNE 30, 1993**

**NOTES TO FINANCIAL STATEMENTS**

additions, and expansion of the Louisiana Youth Academy, and costs of issuance in connection with the authorization of issuance of the bonds. Disbursement from this account must have proper documentation, which is detailed in the comment.

3. Parity bonds may be issued if certain conditions are met.

**CERTIFICATES OF INDEBTEDNESS**

On January 16, 1986, certificates of indebtedness in the amount of \$300,000 were issued to the Law Enforcement District of Rapides Parish to finance an addition and improvements at the Railway House on Highway 28 West. The debt is to be repaid with General Fund excess revenues.

The interest rate is 8% per annum and monthly payments of \$3,331 are due starting March 1, 1986 and ending January 1, 1994.

The following changes occurred in certificates of indebtedness during the year ended June 30, 1993:

	BALANCE JULY 1, 1992	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1993
Certificates of indebtedness	\$289,878	\$ -0-	\$23,348	\$266,530

**CAPITAL LEASES**

Capital leases were used to purchase vehicles for the Sheriff department in January of 1988, 1990, and 1991 and in April of 1992. The effective rates were 6.7%, 3.1%, 6.0%, and 8.0% per annum, respectively. Payments are to be made monthly for a term of 3 years. The following changes occurred in capital leases payable during the year ended June 30, 1993:

	BALANCE JULY 1, 1992	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1993
Capital lease - 1/8/92	\$131,129	\$ -0-	\$ 53,438	\$ 77,691
Capital lease - 1/2/92	287,686	-0-	61,861	225,825
Capital lease - 1/7/92	-0-	99,878	27,363	72,515
Capital lease - 4/10/92	-0-	17,611	4,262	13,349
	<u>\$328,815</u>	<u>\$117,499</u>	<u>\$146,864</u>	<u>\$299,450</u>

**RAPIDS PARISH SHERIFF**  
**JUNE 30, 1993**

**NOTES TO FINANCIAL STATEMENTS**

**SETTLED LITIGATION PAYABLE**

A settlement was reached on pending litigation, resulting in a judgment in the amount of \$188,000 above insured amounts against the Rapids Parish Sheriff's Office. This settlement will be paid in five yearly installments of \$40,000 each beginning in fiscal year ended June 30, 1994. The remaining balance is included in settled litigation payable in the general long-term debt Account Group.

Annual debt service requirements to maturity for above debt, including interest of \$977,898, are as follows:

**FISCAL YEAR ENDING**

<u>JUNE 30,</u>	
1993	\$ 881,804
1994	772,225
1995	688,801
1996	626,878
1997	609,801
1998 - 2004	<u>1,205,833</u>
	\$4,985,490

During the year ended June 30, 1993, the following changes occurred in long-term liabilities:

	BOND AND NOTE PAYABLE	CAPITAL SECURED PAYABLE	COMBINED BOND AND NOTE PAYABLE	SETTLED LITIGATION PAYABLE
Balance, July 1, 1992	\$3,977,154	\$ 218,816	\$ 1,014,878	\$ 88,000
Additions	=0-	117,898	214,878	=0-
Resubstitions	(148,571)	(158,865)	(307,436)	(18,000)
Balance, June 30, 1993	\$3,828,583	\$ 177,849	\$ 214,878	\$ 48,000

**RAPIDES PARISH SHERIFF**  
**June 30, 1991**

**MOVES TO FINANCIAL STATEMENTS**

**7. CHANGES IN ASSET FUNDS**

Balance, beginning of year	\$ 3,798,248
<b>ADDITIONS</b>	
Deposits	
Sheriff's sales, etc.	3,396,873
Rents, fines, and costs	3,661,523
Other deposits	3,271,284
Trans. fees, etc., paid to tax collector	43,194,819
Other additions	<u>3,588</u>
<b>Total Additions</b>	<b>49,282,794</b>
<b>REDUCTIONS</b>	
Trans. fees, etc., distributed to taxing bodies and others	48,576,196
Deposits settled to:	
Sheriff's General Fund	719,331
Rapides Parish Police Jury	880,879
District Attorney	168,498
Clerk of Court	228,828
Litigants	2,211,328
Other settlements	449,385
Other reductions	<u>3,234,818</u>
<b>Total Reductions</b>	<b>68,399,264</b>
Balance, end of year	\$ 3,481,784

**8. MEDICAL FUNDS**

Most of the Louisiana Youth Academy Hospital's and Gateway Adolescent Treatment Center's patient service revenue was derived under Federal Medicaid IMBIS, which is a third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are subject to audit and retrospective adjustment by the Federal fiscal intermediary. In the opinion of management, retrospective adjustments, if any, would not be material to the financial position or results of operations of the Louisiana Youth Academy Hospital Fund or CTC Hospital Fund.

**9. OPERATING LEASES**

The Sheriff is committed for more than a single year under a few leases for copiers and building or office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 1991 amounted to 278,088.

RAPIDES PARISH SHERIFF  
JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

Future minimum lease payments for noncancelable leases are as follows:

FINANCIAL YEAR ENDING	AMOUNT
JUNE 30,	
1998	\$48,598
1999	3,315
2000	3,315
2001	3,315
	<u>58,543</u>

10. RISK MANAGEMENT

The office of the Rapides Parish Sheriff is exposed to various risks of loss related to thefts, thefts, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff carries commercial insurance for workers's compensation, auto liability, commercial general liability, law enforcement officers' liability, and buildings and equipment.

The Sheriff covers all other losses, claim settlements, and judgments from general fund resources. The Sheriff correctly reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The office of the Rapides Parish Sheriff is party to legal proceedings involving suits filed against the Sheriff for various reasons. Some of these suits claim damages that are material in amount. The amount of losses, if any, that may arise from these suits can not be reasonably estimated. Management does not believe that the Sheriff is exposed to any material losses not covered by insurance. No provision for losses is included in the financial statements.

11. SUBSEQUENT EVENTS

The Louisiana Youth Academy Hospital was closed in the fall of 1997 and the building was converted to a female detention center.

The Rapides Parish Sheriff plans to build a prison next to the Louisiana Youth Academy that will hold 180 male adult prisoners.

12. PENSION PLAN

Substantially all employees of the Rapides Parish Sheriff are members of the Sheriff's Pension and Relief Fund ("System"), a non-qualifying, multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.



## RAPIDS PARISH SHERIFF

JUNE 30, 1997

## NOTES TO FINANCIAL STATEMENTS

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who are between the ages of 18 and 55 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 15 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year of total service in at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 18 years, and 3 percent for each year if total service is at least 18 years. In any case, the retirement benefit cannot exceed 80 percent of the final-average salary. Final-average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 15 years of service and who do not withdraw their employee contributions may retire at or after 55 and receive the benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 52 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance, any member who has twelve or more years of service and is a least age fifty-five, or who has thirty or more years service and is at least age fifty-three, may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires all employer contributions equal to 3 percent of each covered employer's salary.

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension and Relief Fund, P.O. Box 3145, Monroe, LA 71218-0145.

The Sheriff made the following required contributions to the state Sheriff's Pension and Relief Fund:

FISCAL YEAR ENDING

6/30/91	\$432,000
6/30/96	367,815
6/30/96	278,110

HAZARD PARISH SHERIFF  
JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

13. EXPENSES OF THE SHERIFF PAID BY OTHERS

The Hazard Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.

14. LEGAL COMPLIANCE - BUDGETS

Budgets were not exceeded for the Cade Chemical Dependency Hospital Fund or Louisiana South Academy Hospital Fund even though budgeted revenues exceeded actual revenues by more than five percent or actual expenditures exceeded budgeted expenditures by more than five percent.

COMBINED AND INDIVIDUAL  
FUND FINANCIAL STATEMENTS

#### GENERAL FUND

The General Fund, as provided by Louisiana Revised Statute 35:1422 is the principal fund of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, contract for private and public entities, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

RAPIDS PARISH Sheriff  
ALEXANDRIA, LOUISIANA  
BALANCE SHEET  
GENERAL FUND  
JUNE 30, 1997

EXHIBIT B-1

<u>ASSETS</u>	
Cash and cash equivalents	\$ 852,486
Investments	3,450,890
Accounts receivable	217,766
Due from other funds	
Louisiana Youth Academy Hospital Fund	1,500
Louisiana Youth Academy Book Camp Fund	22,356
Jail Commissary Fund	8,628
Halfway House Commissary Fund	7,088
Drug Enforcement Fund	2,847
Sheriff's Civil Fund	49,297
Tax Collector Fund	2,500
Fines and Costs Fund	18,893
Cook Book Fund	900
Halfway House Innate Fund	48,844
Accrued interest receivable	34,833
<b><u>TOTAL ASSETS</u></b>	<b><u>\$4,836,890</u></b>
<u>LIABILITIES AND FUND EQUITY</u>	
<b>LIABILITIES</b>	
Accounts payable	\$ 281,878
<b>FUND EQUITY</b>	
Fund balance - unreserved - undesignated	4,555,012
<b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b>	<b><u>\$4,836,890</u></b>

The accompanying notes are an integral part of the financial statements.

**RAPIDS PARISH SHERIFF**  
**ALEXANDRIA, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 1997**

EXHIBIT B-2

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$ 2,250,000	\$ 2,247,289	\$ 27,711
Intergovernmental	1,931,000	1,979,395	48,395
Fees, commissions, etc.	1,284,000	1,204,257	79,743
Interest received	375,000	299,127	75,873
Miscellaneous	21,220	81,883	60,663
Total Revenues	6,861,220	6,811,951	49,269
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
Salaries and related benefits	7,428,128	7,482,688	54,560
Office operations	268,000	268,428	428
Insurance	424,323	348,428	75,895
TRFPL	58,000	58,255	255
Interest	428,000	428,000	-
Junior Deputy program	68,000	58,414	9,586
Professional fees	84,000	78,423	5,577
Miscellaneous	41,500	48,085	6,585
Capital outlay			
Railway House addition	282,725	282,413	312
Other capital outlay	481,376	392,308	89,068
Debt service			
Principal	224,814	224,363	451
Interest	21,510	62,864	41,354
Total Expenditures	10,748,284	10,828,131	79,847
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(17,064)	86,820	103,884
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in 1997:			
Railway House Commissary Fund		7,800	7,800
Drug Enforcement Fund	35,800	(51,987)	(87,187)
Proceeds from capital leases	157,000	28,489	(128,511)
Sale of general fixed assets	23,428	20,428	3,000
Total Other Financing Sources (Uses)	249,628	2,730	(246,898)
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	\$ 1,320	89,550	\$ 88,230
<b>FUND BALANCE, BEGINNING OF YEAR</b>		4,088,623	
<b>FUND BALANCE, END OF YEAR</b>		\$ 4,488,753	

The accompanying notes are an integral part of the financial statements.

#### SPECIAL REVENUE FUNDS

Special revenue funds account for the receipt and disbursement of earmarked monies.

**Cata Chemical Dependency Council Hospital Fund** - This hospital fund accounts for the receipt and disbursement of Medicaid funding relating to the Gateway Subsequent Treatment Center pursuant to a cooperative agreement with the State of Louisiana. These funds are restricted for the operation of the aforementioned treatment center and the construction of a new facility for psychiatric/chemical dependency for adolescents (Louisiana Youth Academy Hospital). The cooperative agreement was terminated in August of 1986.

**Louisiana Youth Academy Hospital Fund** - This hospital fund accounts for the revenues and expenditures relating to the new adolescent psychiatric hospital at the Louisiana Youth Academy. Excess funds, if any, are used to operate the boot camp at the Louisiana Youth Academy.

**Louisiana Youth Academy Boot Camp Fund** - This fund accounts for the operations of the boot camp at the Louisiana Youth Academy.

**Jail Commissary Fund** - This fund accounts for the purchases and sales of cigarettes, candies, and sodas for prisoners housed in the Rapides Parish Jail, as well as items purchased with the gross profits from the sale of the merchandise.

**Highway House Commissary Fund** - This fund accounts for the purchases and sales of cigarettes, candies, and sodas for prisoners housed at the Highway House located on Highway 28 West, as well as items purchased with the gross profits from the sale of the merchandise.

**Drug Enforcement Fund** - This fund accounts for the activities and transactions involved with the Metro Narcotics Task Force.

RAVING PAPER BEHIND  
 ALBERTA, LOCATIONS  
 FEDERAL BUREAU OF  
 SPECIAL SERVICES FROM  
 JUNE 25, 1947

ROBERT S-1

ASSETS	CCC PORTAL FUND	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS	LOANS TO BANKS AND OTHER INSTITUTIONS
Cash	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Accounts receivable	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Accounts payable	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other assets	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Assets</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>
Liabilities and Fund Equity												
Accounts payable	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other liabilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Fund Equity	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Liabilities and Fund Equity</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>

The accompanying notes are an integral part of the financial statements.



**UNITED STATES ENERGY  
MANAGEMENT CORP.**  
CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 1977

EXHIBIT 102

	1977 DOLLARS	1976 DOLLARS	1975 DOLLARS	1974 DOLLARS	1973 DOLLARS	1972 DOLLARS
<b>REVENUES</b>						
Investigational						15,770
Administrative, etc.						2,187,981
Program award	249,479	1,139,270	1,000,170	8,889	8,889	10,000
State of Michigan	578,334					10,334
State of Wisconsin						10,000
State of Vermont						10,000
State of Illinois						10,000
State of New York						10,000
State of Pennsylvania						10,000
State of Ohio						10,000
State of Indiana						10,000
State of Missouri						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Maryland						10,000
State of Delaware						10,000
State of North Carolina						10,000
State of South Carolina						10,000
State of Texas						10,000
State of Oklahoma						10,000
State of Kansas						10,000
State of Nebraska						10,000
State of Iowa						10,000
State of Missouri						10,000
State of Illinois						10,000
State of Indiana						10,000
State of Ohio						10,000
State of Pennsylvania						10,000
State of New York						10,000
State of Vermont						10,000
State of New Hampshire						10,000
State of Maine						10,000
State of Rhode Island						10,000
State of Connecticut						10,000
State of Massachusetts						10,000
State of New Jersey						10,000
State of Maryland						10,000
State of Delaware						10,000
State of North Carolina						10,000
State of South Carolina						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
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State of West Virginia						10,000
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State of West Virginia						10,000
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State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						10,000
State of Alabama						10,000
State of Georgia						10,000
State of Florida						10,000
State of Louisiana						10,000
State of Mississippi						10,000
State of Arkansas						10,000
State of West Virginia						10,000
State of Kentucky						10,000
State of Tennessee						

RAPIDEE PARKER INFIRITY  
-ALABAMA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CASH BALANCE - BUDGET AND ACTUAL  
LOUISIANA FROM ACADREY HOSPITAL FROM  
YEAR ENDED JUNE 30, 1957

	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE
<b>REVENUE</b>			
Medical Hospital Revenue	\$9,336,421	\$1,316,848	14.11%
Medical Revenue	181,344	483,718	270,374
Commercial Insurance		1,346	1,346
Maintenance		1,346	1,346
Board Revenue	\$7,837,331	1,793,378	22.90%
<b>EXPENDITURES</b>			
<b>CHARGES</b>			
Salaries and related benefits	2,412,837	1,142,797	47.35%
Contract labor	12,500	24,421	195.33%
Office expense and supplies	227,892	65,527	28.80%
Medical expense and supplies	54,000	44,852	82.87%
Linens and laundry supplies	3,000	8,128	270.93%
Pharmacy	24,000	27,978	116.58%
Materials	21,100	22,726	107.70%
Books and subscriptions	24,200	22,895	94.61%
Gas and utilities	3,000	2,895	96.50%
Security		816	81.60%
Building expense	20,000	12,482	62.41%
Repairs and maintenance	24,000	24,224	100.93%
Linens	1,000	1,346	134.60%
Bed linen		42,500	141.67%
Medical devices		612,424	201.47%
Equipment repairs	15,000	11,346	75.64%
Food	28,000	44,571	159.18%
Entertainment		30	3.00%
Education	14,000	12,884	92.03%
Advertising	14,000	16,582	118.44%
Public relations	2,000	288	14.40%
Public relations		288	14.40%
Miscellaneous	900	542	60.22%
Insurance	184,000	164,895	89.62%
Travel	1,000	3,338	333.80%
Professional fees		816,782	26.87%
Management	144,000	4,788	3.32%
Legal fees	31,000	1,000	3.23%
Accounting fees		1,000	1.00%
Physician consultants	241,000	207,789	86.22%
Other consultants	15,000	24,127	160.85%
Capital outlay	28,000	25,888	92.46%
Total Expenditures	\$7,722,822	\$7,872,811	102.07%
<b>OTHER DEFICIENCY OF REVENUES OVER EXPENDITURES</b>			
	\$1,613,609	(\$555,963)	-34.46%
<b>OTHER FINANCING SOURCES (DEBIT)</b>			
Operating transfers in (over)			
State Hospital Department Council Hospital Fund		2,619,344	1,429,734
Louisiana State Hospital Camp Fund	(121,000)	(229,844)	-189.95%
Louisiana State Hospital Camp Fund	(121,000)	(229,844)	-189.95%
Total Other Financing Sources (Debit)		2,268,500	1,239,789
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING DEBIT</b>			
	\$1,242,216	462,492	37.24%
<b>FUND BALANCE (DEFICIT), BEGINNING OF YEAR</b>			
		(121,281)	
<b>THE BALANCE END OF YEAR</b>			
		\$1,320,935	

The accompanying notes are an integral part of the financial statements.

**ARCADES BARRIS SHERIFF**  
**MONROE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LOUISIANA YOUTH ACADEMY BOOT CAMP FUND**  
**YEAR ENDED JUNE 30, 1997**

	BUDGET	ACTUAL	PERCENTAGE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Incarcerationals			
Federal grant - drug enforcement	\$ 44,000	\$ 37,207	(85.00%)
State grant - Louisiana Commission on Law Enforcement	<u>70,000</u>	<u>63,186</u>	(90.28%)
Total Revenues	114,000	100,393	(88.07%)
<b>EXPENDITURES</b>			
CRIMINAL			
Salaries and related benefits	240,000	220,450	91.85%
Office operations	10,000	88,784	887.84%
Insurance	10,000	81,173	811.73%
Capital outlay	<u>20,000</u>	<u>27,484</u>	137.42%
Total Expenditures	280,000	317,991	113.57%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(166,000)	(217,598)	131.08%
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in Louisiana Youth Academy Hospital Fund	<u>210,000</u>	<u>175,000</u>	(83.33%)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ 44,000	(42,598)	(96.81%)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			
		200,000	
<b>FUND BALANCE, END OF YEAR</b>			
		157,402	

The accompanying notes are an integral part of the financial statements.

SHERIFF PARSON SHERIFF  
 ALEXANDRIA, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 JAIL (COMMISSARY FUND)  
 YEAR ENDED JUNE 30, 1957

EXHIBIT B-4

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Sale of merchandise	\$110,384	\$109,868	\$ (516)
Telephone commissions	42,800	42,501	299
Interest earned	1,122	864	(258)
Total Revenues	154,306	153,233	(1,073)
<b>EXPENDITURES</b>			
Current			
Cost of merchandise sold	114,885	78,710	36,175
Inmate welfare expenses	20,188	33,433	(13,245)
Pen fund expense		18,733	18,733
Capital outlay	17,348	84,843	(67,495)
Debt Service			
Principal	30,433	36,873	-0-
Interest		1,234	(1,234)
Total Expenditures	182,854	243,896	(61,042)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(28,548)	(90,663)	(62,115)
<b>OTHER FINANCING SOURCES</b>			
Proceeds from capital issues	-0-	78,843	(78,843)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	(28,548)	(11,820)	\$ 16,728
<b>FUND BALANCE, BEGINNING OF YEAR</b>		57,822	
<b>FUND BALANCE, END OF YEAR</b>		\$ 46,002	

The accompanying notes are an integral part of the financial statements.

RAPIDEE PAPER EXHIBIT  
 ALABAMA, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 SALVAGE HOBBY COMMISSION FUND  
 YEAR ENDED JUNE 30, 1977

EXHIBIT B-1

VARIANCE  
 FAVORABLE  
 (UNFAVORABLE)

	BUDGET	ACTUAL	
<b>REVENUES</b>			
Sale of merchandise	\$43,384	\$43,516	\$ 132
Telephone commissions	20,628	9,888	(10,740)
Interest earned		188	188
Total Revenues	\$64,012	\$53,592	\$ 10,420
<b>EXPENDITURES</b>			
Current			
Cost of merchandise sold	88,987	48,329	(40,658)
Income related expenses	375	13,826	(13,451)
Capital outlay		5,830	(5,830)
Total Expenditures	\$90,739	\$68,085	\$ 22,654
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$ 2,322	\$ 8,507	(6,185)
<b>OTHER FINANCING USES</b>			
Operating transfer out			
General Fund	-2	(11,000)	(11,000)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	\$ 2,322	(3,493)	\$ 5,815
<b>FUND BALANCE, BEGINNING OF YEAR</b>		5,122	
<b>FUND BALANCE, END OF YEAR</b>		\$ 1,629	

The accompanying notes are an integral part of the financial statements.

**REPUBLIC PARTY SHERIFF**  
**ALBANY, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DATA ENFORCEMENT FUND**  
**YEAR ENDED JUNE 30, 1993**

EXHIBIT B-4

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 89,783	\$ 89,783	\$ -0-
Local matches	28,788	28,788	-
Commission on forfeited assets	7,474	9,933	2,459
Miscellaneous	818	1,872	1,054
Total Revenues	126,763	129,476	2,713
<b>EXPENDITURES</b>			
Current			
Salaries and related benefits	22,818	28,283	(5,465)
Building lease		28,488	(28,488)
Building maintenance		843	(843)
Utilities		3,188	(3,188)
Dog maintenance		2,928	(2,928)
Telephone		12,262	(12,262)
Instruments and undercover operations	104,132	88,088	16,044
Undercover supplies		3,548	(3,548)
Office expense		8,566	(8,566)
Vehicle expense		1,484	(1,484)
Travel and training		1,958	(1,958)
Capital outlay		1,882	(1,882)
Total Expenditures	227,286	226,887	399
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	0,477	(18,411)	(18,888)
<b>OTHER FINANCING SOURCES</b>			
Operating transfer in Special Fund	-0-	21,967	21,967
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	\$ 0,477	\$ 2,556	\$ 2,079
<b>FUND BALANCE, BEGINNING OF YEAR</b>		\$ 8,816	
<b>FUND BALANCE, END OF YEAR</b>		\$ 11,372	

The accompanying notes are an integral part of the financial statements.

#### DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest. The bonds were issued to finance construction, acquisition, and equipment of the 120 bed youth hospital (Louisiana Youth Academy). They are to be repaid with funds generated by the operation of the Louisiana Youth Academy Hospital or remaining funds in the Civil Chemical Dependency Council Hospital Fund after the construction of the Youth Academy.

HANCOCK PARISH SHERIFF  
 ALEXANDRIA, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 DEBT SERVICE FUND  
 YEAR ENDED JUNE 30, 1997

EXHIBIT F-1

VARIANCE  
 FAVORABLE  
 (UNFAVORABLE)

	BUDGET	ACTUAL	
<b>REVENUES</b>			
Interest earned	\$ -0-	\$ 8,018	\$ 8,018
<b>EXPENDITURES</b>			
Debt Service			
Principal	380,880	340,890	-39,990
Interest	231,238	211,280	-19,958
Total Expenditures	612,118	552,170	-59,948
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(612,118)	(544,152)	68,966
<b>OTHER FINANCING SOURCES</b>			
Operating transfer in from Hospital Fund	251,250	248,178	3,072
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	\$ -0-	-0-	\$ -0-
<b>FUND BALANCE, BEGINNING OF YEAR</b>		-0-	
<b>FUND BALANCE, END OF YEAR</b>		\$ -0-	

The accompanying notes are an integral part of the financial statements.



#### CAPITAL PROJECTS FUND

The Capital Projects Fund was used to account for the acquisition and construction of the Louisiana South Academy. This project was completed during the fiscal year ended June 30, 1997.

BANKERS TRUSTS SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
CAPITAL PROJECTS FUND - LOUISIANA YOUTH ACADEMY  
YEAR ENDED JUNE 30, 1967

EXHIBIT 4-4

REVENUES	\$ -0-
EXPENDITURES	
Capital outlay	
Landscaping	5,000
Louisiana Youth Academy building	49,000
Furniture, fixtures, and equipment	<u>10,000</u>
Total Expenditures	<u>64,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(64,000)
OTHER FINANCING SOURCES	
Operating transfer in CDC Hospital Fund	<u>24,000</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	24,000
FUND BALANCE, BEGINNING OF YEAR	<u>00</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>24,000</u>

The accompanying notes are an integral part of the financial statements.

#### AGENCY FUNDS

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

Sheriff's Civil Fund - This fund is used to account for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, various amounts are held pursuant to judicial orders pending finalization of legal suits.

Tax Collector Fund - This fund is used to account for collection of assessed ad valorem taxes, sportsman's licenses, and redemptions of ad valorem taxes and the disposition to the appropriate taxing bodies.

Cash Bond Fund - This fund is used to account for cash bonds received for prisoners' release pending trial.

Fines and Costs Fund - This fund is used to account for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

Jail Expense Fund - This fund is used to account for cash held for each prisoner in the jail. This money may be used by the prisoner for commissary purchases and any remaining cash is returned to the prisoner when he/she is released.

Halfway House Inmate Fund - This fund is used to account for cash held for each prisoner located at the Halfway House. Many of these prisoners work and their paychecks are deposited into this account. When they are charged for room and board and transportation, amounts for these items are transferred to the General Fund each month.





**SCHEDULE OF EXPENDITURES OF FEDERAL BUREAU**

FORMULA OF EXPENSES, SERVICE AMOUNT,  
TOTAL 1968-1969, JULY 15, 1969

FORMULA 1  
AMOUNT OF  
TOTAL  
AMOUNT  
EXPENSES

EXPENSES, SERVICE/AMOUNT  
TOTAL 1968-1969  
FORMULA 1

TOTAL  
AMOUNT  
EXPENSES

\$ 84,837

18,483

94-08-00-0107

18,483

94-08-00-0107

D. A. DEPARTMENT OF Justice  
Bureau of Prisons, Atlanta  
1968-1969, July 15, 1969

31,319

18,275

9-0

18,275

9-0

COOPERATIVE COMMITTEE OF THE Government  
and the Public Service Staff  
1968-1969, July 15, 1969

89,783

69,279

94-08-00-0001

69,279

94-08-00-0001

COOPERATIVE COMMITTEE OF THE Government  
and the Public Service Staff  
1968-1969, July 15, 1969

28,229

44,348

94-08-00-0112

44,348

94-08-00-0112

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

21,275

32,482

94-08-00-0113

32,482

94-08-00-0113

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

388,387

388,387

94-08-00-0010

388,387

94-08-00-0010

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

1,818

1,818

94-08-00-0116

1,818

94-08-00-0116

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

1,408

1,408

9-0

1,408

9-0

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

1,818

1,818

94-08-00-0116

1,818

94-08-00-0116

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

1,408

1,408

9-0

1,408

9-0

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

1,818

1,818

94-08-00-0116

1,818

94-08-00-0116

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

1,408

1,408

9-0

1,408

9-0

SECRETARIAT OF THE Government  
1968-1969, July 15, 1969

OTHER REPORTS REQUIRED  
BY GOVERNMENT ACQUISITION PERSONNEL  
AND THE CIRCULAR 8-111



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINED,  
AND INDIVIDUAL FUND FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



DAVE MOORE & HERRINGTON, LLP

LOCAL PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, CONSOLIDATED, AND INDIVIDUAL FUND FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable William Earl Siltco  
Rapides Parish Sheriff  
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining, and individual fund financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated November 13, 1997. 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 Rapides Parish Sheriff's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item PT-01.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the

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400 P. O. BOX 114	800 N. GULF (2)	1001 S. GULF (2)
MOBILE 36087 (1)	MOBILE 36628 (2)	100 N. MOBILE (1)





PAYNE, MOORE & HERINGTON, LLP

The Honorable William Earl Hines  
Rapides Parish Sheriff  
Alexandria, Louisiana

design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 97-02, 97-03, and 97-04.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the following reportable conditions are material weaknesses: 97-02 and 97-03.

This report is intended for the information of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and grantor agencies. However, this report is a matter of public record and its distribution is not limited.

*Payne, Moore & Herington, LLP*

Certified Public Accountants

December 12, 1997

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND FEDERAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OUR CIRCULAR A-133



PAYNE, MOORE & HERRINGTON, LLP

GOVERNMENT ACCOUNTANTS

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

The Honorable William Earl Milton  
Rapides Parish Sheriff  
Alexandria, Louisiana

Compliance

We have audited the compliance of the Rapides Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) circular A-133 compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The Sheriff'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 Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Sheriff's compliance with those requirements.

In our opinion, the Rapides Parish Sheriff 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 June 30, 1997.

WORK SHEET (S)	REPORT (S)	REPORT (S)
1 (S)	1 (S)	1 (S)
1 (S)	1 (S)	1 (S)



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In OMB CIRCULAR A-133 • (S) 06-03-97



FAYNE, MOORE & HARRINGTON, LLP

The Honorable William Earl Milton  
Rapides Parish Sheriff  
Alexandria, Louisiana

#### Internal Control Over Compliance

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

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

This report is intended for the information of the Rapides Parish Sheriff, Management, the Louisiana Legislative Auditor's office, and grantor agencies. However, this report is a matter of public record and its distribution is not limited.

*Payne, Moore & Harrington, LLP*  
Certified Public Accountants

December 13, 1997

RAPIDES PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1997

**PART I - SUMMARY OF AUDITOR'S RESULTS**

1. We issued an unqualified opinion on the general purpose, combining, and individual fund financial statements of Rapides Parish Sheriff as of and for the year ended June 30, 1997.
2. Our tests of internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards disclosed some reportable weaknesses involving the internal control over financial reporting and its operation. These reportable weaknesses are described in Findings 97-02, 97-03, and 97-04. We consider Findings 97-02 and 97-03 to be material weaknesses.
3. Our tests of compliance based on an audit of financial statements performed in accordance with Government Auditing Standards disclosed one material instance of noncompliance that is required to be reported under Government Auditing Standards. It is described in Finding 97-01.
4. We noted no matters involving the internal control over major programs that we consider to be material weaknesses required to be reported in accordance with OMB Circular A-133.
5. We issued an unqualified opinion on the Rapides Parish Sheriff's compliance with requirements applicable to its major programs in accordance with OMB Circular A-133.
6. Our audits disclosed no audit findings which are required to be reported under Section 510(a) of OMB Circular A-133.
7. We identified the following programs of the Rapides Parish Sheriff as major programs:
  - OMB #14.574 Byrne Formula Grant Program
  - CFDA #14.720 Public Safety and Community Policing Grants
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 510(a) of OMB Circular A-133, was \$300,000. Rapides Parish Sheriff had no Type A programs during the year ended June 30, 1997.
9. Rapides Parish Sheriff did not qualify as a low-risk auditee under Section 530 of OMB Circular A-133.

**RAPIDES PARISH SHERIFF**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 1997**

**PART II - FINDINGS RELATIVE TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED UNDER GOVERNMENT ACCOUNTING STANDARDS**

**FINDING #1-02 - LEGAL COMPLIANCE FOR BUDGETS**

Louisiana state laws require that budgets be adopted for the General Fund and all Special Revenue Funds. It is also our understanding that budgets should be amended when actual revenues fall below expected revenues by more than five percent or when actual expenditures exceed budgeted expenditures by more than five percent.

The budget was not amended for the CCCC Hospital Fund or the Louisiana Youth Academy Hospital Fund for fiscal year ended June 30, 1997, even though budgeted revenues exceeded actual revenues by more than five percent.

**MANAGEMENT'S RESPONSE**

The Sheriff contracted with a management company to handle these matters and they failed to perform this function. Since this time, the hospital portion of the facility has closed and all applicable accounts are now being handled by the Sheriff and his staff and this problem will not recur.

**FINDING #2-03 - FINANCIAL STATEMENTS OF LOUISIANA YOUTH ACADEMY HOSPITAL AND BOOT CAMP**

A management company was hired to handle the financial aspects of the Louisiana Youth Academy which included preparing the financial statements. The management company did not prepare monthly financial statements on a timely basis during the year ended June 30, 1997. Many times, the Sheriff received financial statements three or four months late. There were many misclassifications, especially relating to additions of fixed assets and transfers between funds. When an invoice related to several general ledger accounts, it was often just posted to one account. Since the Louisiana Youth Academy Hospital began operating around the beginning of this fiscal year, having current reliable financial information was crucial for decision making by the hospital administrator and the Rapides Parish Sheriff.



**RAPIDES PARISH SHERIFF**  
**SCHEDULE OF RECEIPTS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 1997**

Management has instituted very good financial tools in compiling and using comparisons between budgeted and actual amounts in the General Fund during the last several years. Even though budgets were adopted, the management firm responsible for preparation of the financial statements did not provide comparisons between budgeted and actual amounts during the year for two major funds - CDC Hospital Fund and Louisiana Youth Academy Hospital Fund. This resulted in these funds not being amended as needed, even though budgeted revenues exceeded actual revenues by more than 5%. Neither the administrator of the Hospital nor the administrator of the Boot camp were given a copy of the adopted budget. We suggest that records be kept in such a way that budgeted and actual amounts can be compared on a regular basis in all Special Revenue Funds.

**MANAGEMENT'S RESPONSE:**

The Sheriff contracted with a management company to handle these matters and they failed to perform this function. Since this time, the hospital portion of the facility has closed and all applicable accounts are now being handled by the Sheriff and his staff and this problem will not recur.

**FINDING 91-93 - ACCOUNTS RECEIVABLE AT LOUISIANA YOUTH ACADEMY HOSPITAL:**

As accounts receivable subsidiary ledger for the Louisiana Youth Academy Hospital had to be recreated once we started the audit. The listing that has been generated had the following problems:

1. There was not one generated or printed as of June 30, 1997 (the date of our audit).
2. The ledger printed as of July 29, 1997 when we asked for a listing did not foot.
3. The information in the printout was unreliable and did not agree with the information included in patient files.
4. The expected revenue in the printout did not agree with revenue recorded in the general ledger.

In reviewing the patient files, we found that the files were not being worked for collection. There was very little documentation of the flow of billing in the files. Copies of the bills or other correspondence many times were not in the files. We found many cases where the original bills were never followed up on even if correspondence had been received and needed to be addressed.

**RAPIDES PARISH SHERIFF**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 1997**

Accounting personnel had not set up a schedule to send reminder invoices for unpaid amounts. In many cases, we noted that only the original bill was sent to Medicaid or the insurance company. Very few collection procedures were in place to collect directly from patients in the event of non payment by the insurance company.

A management contract between the Sheriff and the Manager calls for the Manager to take all action necessary to ensure the proper collection of charges, rentals, and other income for and on behalf of the Law Enforcement District and the Hospital. The management agreement also calls for a revenue journal and an aging report for accounts receivable. The revenue journal was not correctly or timely prepared. The aging of receivables was never prepared. The Manager was taking very little action other than original billings to collect from Medicaid, insurance companies, or individual patients.

Once these problems were discovered during the audit, the Manager worked the files, documented how the expected revenue was derived, sent reminder invoices, found out what problems there were with insurance companies, and created a more accurate accounts receivable ledger that would be audited. The Louisiana Youth Academy Hospital was closed during the Fall of 1997, and this should not be a problem after fiscal year ended June 30, 1998. However, we recommend that the Sheriff hire a full time experienced accountant that could oversee all major financial matters of the Sheriff, especially with the addition of the female detention center and the new jail that is being built.

**MANAGEMENT'S RESPONSE**

The hospital has since closed, the files have been worked and we are in the process of collecting all remaining accounts receivable. The Sheriff is currently looking for an accountant to oversee all financial aspects of the Rapides Parish Sheriff and Law Enforcement District.

**FINDING 87-04 - PURCHASE ORDERS AT LOUISIANA YOUTH ACADEMY**

The administrator of the Louisiana Youth Academy Hospital and Boot Camp had established a policy requiring a purchase order to be approved through his office for all purchases. However, this policy was not followed. Some items

**BAFORD PARISH SHERIFF**  
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**YEAR ENDED JUNE 30, 1987**

were purchased without a purchase order. Several purchase orders were not approved prior to purchase by the administrator. We discovered some blank signed purchase orders in our test of disbursements. Also, items in addition to what was approved were purchased in some cases. The Hospital closed in the fall of 1987 and the purchases for the Boot Camp are being handled at the administrative office of the Rapides Parish Sheriff. This should alleviate this problem for the future.

**MANAGEMENT'S RESPONSE**

Since the closure of the hospital, the Sheriff has taken over all matters related to purchasing and this is being handled through his purchasing department, following approved procedures.

**PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL SHARES**

**NONE**