

Rapides Parish Sheriff

Alexandria, Louisiana

June 30, 1996 and 1995

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Moore & Herrington, L.L.P.Certified Public Accountants
Alexandria, Louisiana

PAFIDES FRANK SHERIFF
ALEXANDRIA, LOUISIANA

JUNE 30, 1994 and 1993

TABLE OF CONTENTS
(continued)

	EXHIBIT	PAGE
INDEPENDENT AUDITOR'S REPORT		1-2
GENERAL PURPOSE FINANCIAL STATEMENTS		
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT EQUITY	A	3
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES	B	4-5
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS	C	6-7
JUNE 30, 1994	C-1	8
JUNE 30, 1993		
NOTES TO FINANCIAL STATEMENTS		8-23
COMBINING INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS		24
GENERAL FUND		25
BALANCE SHEET	B-1	26
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	B-2	27
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL	B-3	28
SPECIAL REVENUE FUNDS		29
COMBINING BALANCE SHEET	B-1	30
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - JUNE 30, 1994	B-2	31
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - JUNE 30, 1993	B-3	32
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CENLA CHEMICAL DEPARTMENT COUNCIL HOSPITAL FUND	B-4	33
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CENLA CHEMICAL DEPARTMENT COUNCIL HOSPITAL FUND	B-5	34
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - LOUISIANA SOUTH ACADEMY HOSPITAL FUND	B-6	35
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - LOUISIANA YOUTH ACADEMY BOYS CAMP FUND	B-7	36
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - INTL. COMMERCIAL FUND	B-8	37
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - JAIL CONDEMNARY FUND	B-9	38
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - SALFERT HOME CONDEMNARY FUND	B-10	39

BARONNE PATRICK HERRIFF
ALEXANDRIA, LOUISIANA

JUNE 30, 1988 and 1989

TABLE OF CONTENTS
(Continued)

	SERIES	PAGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - HALFWAY HOUSE COMMISSIONERS FUND	E-21	80
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEEDS DEVELOPMENT FUND	E-22	81
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - DEEDS DEVELOPMENT FUND	E-23	82
DEED SERVICE FUND		83
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL	F-1	84
CAPITAL PROJECTS FUND		85
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - LOUISIANA YOUTH ACADEMY	G-1	86
AGENCY FUNDS		87
COMBINING BALANCE SHEET FIDUCIARY FUND TYPES - ALL AGENCY FUNDS	H-1	88
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FIDUCIARY FUND TYPES - ALL AGENCY FUNDS	H-2	89
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FIDUCIARY FUND TYPES - ALL AGENCY FUNDS	H-3	90
GENERAL FIXED ASSETS ACCOUNT GROUP		91
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS	D-1	92
OTHER INDEPENDENT AUDITOR'S REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS OR 990-CIRCULAR 8-118		93
INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE		94-96
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE JUNE 30, 1988		97
JUNE 30, 1989		98
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASPECT OF GENERAL PURPOSE, COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		99-102
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS		103-107

RAYMOND PARDON SHERIFF
ALEXANDRIA, LOUISIANA

JUNE 30, 1998 and 1999

TABLE OF CONTENTS
(Continued)

	PAGE
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF THE GENERAL PURPOSE, COSTING, INDIVIDUAL FUNDS AND ACCOUNT GROUP FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	88-11
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS	72-73
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO HOUSING FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	74-75
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	74-77



PAPER, RECORDS & INFORMATION, LLP

21000 RIVER CHINA

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, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1998, and for each of the two years in the period ended June 30, 1998, 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-136, "Standards of State and Local Governments". These standards and OMB Circular A-136 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 in the first paragraph present fairly, in all material respects, the financial position of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1998, and the results of its operations for each of the two years in the period ended June 30, 1998, in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the individual funds and account groups of the Rapides Parish Sheriff as of June 30, 1998, and the results of the operations of each fund for each of the two years in the period ended June 30, 1998, in conformity with generally accepted accounting principles.

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PAUL, MOORE & HERRINGTON, LLP

The Honorable William Earl Hillon
Rapides Parish Sheriff
Alexandria, Louisiana

In accordance with Government Auditing Standards, we have also issued a report dated December 28, 1996, on our consideration of the Rapides Parish Sheriff's internal control structure and a report dated December 28, 1996, on its compliance with laws and regulations.

Paul, Moore & Herrington, LLP

Certified Public Accountants

December 28, 1996

BAPTIST PIONEER LEAGUE
ALABAMA, DISTRICT
COMBINED BALANCE SHEET - ALL FUND YEARS
AND SOCIETY STATE
YEAR 12, 1958

	ASSETS			LIABILITIES			TOTALS
	GENERAL FUND	SPECIAL SERVICES FUND	CAPITAL PROJECTS FUND	OBJECT FUND	GENERAL FUND	GENERAL FUND	
ASSETS							
Cash and bank deposits	\$ 216,274	\$1,989,218	\$284,276	\$2,789,768	\$	\$	\$ 3,074,052
Investments	1,078,781	8,779,147					9,857,928
Accounts receivable	489,134	799,778					1,288,912
Due From Other Funds	118,271	2,179					120,450
Accrued Unearned Revenue	14,271	41,179					55,450
Prepaid Expenses	3,491	7,192					10,683
Fixed Assets					\$6,159,219		6,159,219
TOTAL ASSETS	\$1,910,221	\$12,216,623	\$312,526	\$2,789,768	\$6,159,219	\$6,159,219	\$19,686,566
LIABILITIES							
Notes, Bonds, and Capital	\$ 494,441	\$ 275,422	\$	\$			\$ 769,863
Accounts payable	3,440	15,159	48,428				67,027
Contractual accounts payable			15,844				15,844
Due to Other Funds				252,179			252,179
Contingent liabilities and claims	16,311	43,119	3,884,678				4,044,108
Unpaid or deferred revenue							87,528
Contractual accounts payable							181,888
Deferred contributions							1,443,422
TOTAL LIABILITIES	\$520,502	\$377,700	\$4,972,628	\$2,789,768	\$6,159,219	\$6,159,219	\$18,049,826
NET ASSETS	\$1,419,719	\$11,838,923	\$312,526	\$	\$	\$	\$11,636,740

OTHER FUNDS
 Amounts to be provided for retirement
 of general long-term debt.

GENERAL FUND AND OTHER FUNDS
 TRANSACTIONS, SOCIETY, AND
 OTHER CHECKS

LIABILITIES
 Notes, Bonds, and Capital
 Accounts payable
 Contractual accounts payable
 Due to Other Funds
 Contingent liabilities and claims
 Unpaid or deferred revenue
 Contractual accounts payable
 Deferred contributions

NET ASSETS AND OTHER CHECKS
 Investments in General Fund accounts
 Total balance - Surplus
 Good, Faithful and Other
 Funds

**NET ASSETS, SOCIETY, AND
 OTHER FUNDS**

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

ELI LILLY AND COMPANY
MEMPHIS, TENNESSEE
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND
INCOME IN FOUR QUARTERS
AND ACCUMULATED EARNINGS
YEAR ENDED JUNE 30, 1955 AND 1954

	1955 (in thousands)				
	THIRD QUARTER	SECOND QUARTER	FIRST QUARTER	FOURTH QUARTER	TOTAL 1955
	1955	1954	1955	1954	1954
REVENUES					
Sales - all countries	\$ 1,000,130	\$ 1,000,130	\$ -	\$ -	\$ 2,000,260
License/royalties	1,051,890	1,049,130	-	-	2,100,020
Patent commissions, etc.	1,000,000	990,000	-	-	1,990,000
Interest earned	100,000	400,000	-	-	500,000
Gain of investments	10,000	100,000	-	-	110,000
Miscellaneous	10,000	10,000	-	-	20,000
Total Revenues	<u>2,170,020</u>	<u>2,459,260</u>	<u>-</u>	<u>-</u>	<u>4,629,280</u>
EXPENSES					
Research					
Salaries and related benefits	1,120,000	90,000	-	-	1,210,000
Office operations	200,000	1,500,000	-	-	1,700,000
Travel	100,000	-	-	-	100,000
Travel and lodging	20,000	1,000	-	-	21,000
Depreciation	100,000	10,000	-	-	110,000
Patent Agency program	50,000	-	-	-	50,000
Professional fees	50,000	100,000	-	-	150,000
Miscellaneous	10,000	10,000	-	-	20,000
Depreciation amortization	100,000	100,000	-	-	200,000
Other services	100,000	10,000	100,000	-	210,000
Total Expenses	<u>2,450,000</u>	<u>2,420,000</u>	<u>100,000</u>	<u>1,000,000</u>	<u>4,970,000</u>
OTHER (DEBIT) OF REVENUES (EXPENSES)					
Amortization	50,000	100,000	100,000	1,000,000	1,250,000
OTHER FINANCING REVENUES (EXPENSES)					
Operating transfers in	100,000	-	100,000	1,000,000	1,200,000
Operating transfers out	-	1,000,000	-	-	1,000,000
Dividends from debt and capital issues	100,000	10,000	-	-	110,000
Gain of financial investments	10,000	-	-	-	10,000
Total Other Financing Revenues (Expenses)	<u>100,000</u>	<u>(990,000)</u>	<u>100,000</u>	<u>1,000,000</u>	<u>110,000</u>
OTHER CONTRIBUTIONS OF REVENUES					
Gain (Other Financing) Income (Loss)	-	1,000,000	-	1,000,000	1,000,000
Amortization and Other Financing (Expenses)	50,000	100,000	-	-	150,000
Other Revenues, Contribution of (Loss)	1,000,000	1,000,000	-	1,000,000	3,000,000
Other Revenues, and (Loss)	<u>1,050,000</u>	<u>2,100,000</u>	<u>-</u>	<u>2,000,000</u>	<u>5,150,000</u>
Other Revenues, and (Loss)	<u>\$ 1,050,000</u>	<u>\$ 2,100,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ 5,150,000</u>

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

XXXXX 2

XXXX, 2000

XXXXXX XXXX	XXXXXX XXXX	XXXXXX XXXX	XXXXXX XXXX
\$ 1,100,000	\$	\$	\$ 4,100,000
1,100,000	1,100,000		10,000,000
1,200,000	200,000		1,000,000
100,000	100,000		100,000
10,000	10,000		10,000
1,100,000	1,100,000	-	10,000,000
1,000,000	10,000		4,000,000
700,000	1,000,000		1,000,000
100,000			100,000
10,000	1,000		10,000
100,000	10,000		100,000
10,000			10,000
100,000	10,000	1,000,000	1,000,000
100,000	100,000		100,000
1,000,000	1,000,000	1,000,000	10,000,000
100,000	4,000,000	1,000,000	1,000,000
	10,000		10,000
100,000			100,000
100,000		1,000,000	1,000,000
1,000			1,000
100,000	10,000	1,000,000	1,000,000
100,000	1,000,000	100,000	1,000,000
1,000,000	1,000,000		1,000,000
1,000,000	1,000,000	100,000	10,000,000

**MICHIGAN WATER SERVICE
MICHIGANIA, LIMITED**
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL, SPECIAL SERVICES, AND DEBT SERVICE FUNDS
YEAR ENDED 1968 (9, 1970)

REVENUES	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Taxes - all valuations	\$ 4,408,000	\$ 4,449,000	\$ 41,000
Intergovernmental	1,777,000	1,811,000	34,000
Fees, commissions, etc.	2,007,000	2,000,000	(7,000)
Interest earned	100,000	100,000	-
Gifts of membership	-	-	-
Miscellaneous	300,000	35,000	(265,000)
Total Revenues	<u>10,212,000</u>	<u>9,875,000</u>	<u>(337,000)</u>
EXPENDITURES			
Utilities			
Salaries and related benefits	7,404,400	7,210,000	\$194,400
Office operations	800,000	804,200	(4,200)
Depreciation	500,000	500,000	-
Travel and training	10,000	49,700	39,700
Electricity	400,000	427,000	27,000
Junior Safety program	10,000	40,000	30,000
Professional fees	10,000	17,000	7,000
Miscellaneous	40,000	40,000	-
Capital outlay	400,000	570,000	170,000
Debt service	17,000	107,000	(90,000)
Total Expenditures	<u>10,107,000</u>	<u>9,853,700</u>	<u>253,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>105,000</u>	<u>21,300</u>	<u>83,700</u>
OTHER FINANCING SOURCE (USE):			
Operating transfers in	-	-	-
Operating transfers out	(30,000)	-	30,000
Revenue from state and capital issues	-	600,000	600,000
State of general fund assets	20,000	20,700	700
Total Other Financing Source (Use)	<u>(10,000)</u>	<u>620,700</u>	<u>630,700</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCE OVER EXPENDITURES AND OTHER FINANCING USE	<u>\$ 95,000</u>	<u>\$ 282,000</u>	<u>\$ 187,000</u>
FUND BALANCES, BEGINNING OF YEAR	<u>2,400,000</u>	<u>2,400,000</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 2,495,000</u>	<u>\$ 2,682,000</u>	<u>\$ 187,000</u>

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

SPECIAL PURPOSE FUNDS			DEBT SERVICE FUND		
AMOUNT	AMOUNT	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$	\$	\$	\$	\$	\$
3,076,121	3,818,756	(290,379)			
58,433	68,024	7,400			
786,860	828,880	(289,180)			
183,265	141,364	220,700			
3,307	39,889	37,380			
<u>4,217,746</u>	<u>4,816,929</u>	<u>(601,113)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
32,890	85,817	(50,827)			
2,487,000	2,417,178	69,822			
6,283	7,828	(1,545)			
	21,820	15,537			
	161,808	(141,808)			
	28,849	118,849			
5,800	741,886	(736,086)			
	31,330	121,330	350,292	350,292	-0-
<u>4,758,581</u>	<u>4,685,690</u>	<u>72,891</u>	<u>350,292</u>	<u>350,292</u>	<u>-0-</u>
1,277,233	771,287	4,768,946	648,260	648,260	-0-
(4,414,200)	891,799	390,799	350,292	312,292	-0-
	(3,522,525)	648,685			
	77,289	77,289			
<u>(4,414,200)</u>	<u>12,728,878</u>	<u>1,730,272</u>	<u>648,260</u>	<u>648,260</u>	<u>-0-</u>
<u>\$ (4,414,200)</u>	<u>\$ 12,696,049</u>	<u>\$ 1,730,266</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
	<u>11,879,889</u>			<u>-0-</u>	
	<u>\$ 2,176,831</u>			<u>-0-</u>	

UNITED STATES GOVERNMENT
AMERICAN OVERSEAS BUILDING
CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS -
1967 AND 1968 - ANNUAL AND PERIODICAL FINANCIAL STATEMENTS
YEAR END: JUNE 30, 1968

EXHIBIT C-2

	ANNUAL, 1967		ANNUAL, 1968		PERIODICAL FINANCIAL STATEMENTS	
	AMOUNT	PERCENTAGE OF REVENUES	AMOUNT	PERCENTAGE OF REVENUES	AMOUNT	PERCENTAGE OF REVENUES
REVENUES						
Taxes - ad valorem	61,110,000	78.2	61,110,000	78.2	61,110,000	78.2
Income tax	1,000,000	1.3	1,000,000	1.3	1,000,000	1.3
Interest	1,000,000	1.3	1,000,000	1.3	1,000,000	1.3
Dividend income	1,000,000	1.3	1,000,000	1.3	1,000,000	1.3
Other income	1,000,000	1.3	1,000,000	1.3	1,000,000	1.3
Total Revenues	65,110,000	100.0	65,110,000	100.0	65,110,000	100.0
EXPENSES						
Salaries and related benefits	4,000,000	6.1	4,000,000	6.1	4,000,000	6.1
Office operations	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Printing	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Travel and training	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Telephone	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Supplies, repair, postage	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Printing (other)	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Travel (other)	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Printing (other)	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Other	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Total Expenses	13,000,000	20.0	13,000,000	20.0	13,000,000	20.0
EXCESS (DEFICIENCY) OF REVENUES						
Over (under) revenues	52,110,000	79.9	52,110,000	79.9	52,110,000	79.9
OTHER FINANCING OPERATIONS, OTHER:						
Capital financing	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Debt and capital	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Other	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Total	3,000,000	4.6	3,000,000	4.6	3,000,000	4.6
NET CHANGES IN NET ASSETS						
From operations	55,110,000	84.5	55,110,000	84.5	55,110,000	84.5
From financing operations	3,000,000	4.6	3,000,000	4.6	3,000,000	4.6
Total	58,110,000	89.1	58,110,000	89.1	58,110,000	89.1
NET ASSETS, BEGINNING OF YEAR						
1967	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
1968	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Total	2,000,000	3.0	2,000,000	3.0	2,000,000	3.0
NET ASSETS, END OF YEAR						
1967	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
1968	1,000,000	1.5	1,000,000	1.5	1,000,000	1.5
Total	2,000,000	3.0	2,000,000	3.0	2,000,000	3.0

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

RAPIDES PARISH SHERIFF

JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 19, 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 numerous 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 various 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, sportsman'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 GASB. 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" were 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" includes 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 18, 1996

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 GAAP codification Section 2188, 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. The Rapides Parish Sheriff does, however, rely upon the Rapides Parish Police Jury for facility space. Therefore, under GAAP and guidance issued by the Louisiana Legislative Auditor, the Rapides Parish Sheriff is considered a component unit of the Rapides Parish Police Jury. 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 its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect 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 revenues 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 20:1422, 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, 1984

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

ORLA CHEMICAL DEPENDENCY COUNCIL HOSPITAL FUND

This Hospital Fund accounts for the receipt and disbursement of moneys relating to the Gateway Adolescent Treatment Center. 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).

LOUISIANA YOUTH ACADEMY HOSPITAL FUND

This Hospital Fund accounts for the receipt and disbursement of moneys relating to the new adolescent psychiatric hospital at the Louisiana Youth Academy. These funds are used to operate the boot camp at the Louisiana Youth Academy.

LOUISIANA YOUTH ACADEMY BOOT CAMP

This fund accounts for the operations of the boot camp at the Louisiana Youth Academy. The first group of cadets did not enter the boot camp until October 1984.

**JAIL COMMISSARY FUNDS AND
SALVAGE HOUSE COMMISSARY FUNDS**

The Commissary Funds are used to account for the purchase and sales of cigarettes, snacks, and notions for prisoners housed in the Rapides Parish Jail and the Salvage House, as well as items bought with the gross profits from the sale of the merchandise.

TRUCK ENFORCEMENT FUND

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

MISSISSIPPI PARISH REPORT

JUNE 30, 1968

NOTES TO FINANCIAL STATEMENTS

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of various bond principal and interest. The bonds were issued to finance construction, acquisition, and equipment of the 128 bed youth academy (Louisiana Youth Academy); They are to be repaid with funds generated by the operation of the Louisiana Youth Academy Hospital.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the acquisition and construction of the Louisiana Youth Academy.

FINANCIAL FUNDS

Financial 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, fines, 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 prescribed by statute.

ASSET GROUPS

GENERAL FIRED 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.

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

RAPIDES PARISH SHERIFF
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

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 measurable and available (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 ad valorem taxes as available if they are collected within 90 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 account are ad valorem taxes, interest revenue, and charges, commissions, and fees for services. Revenue recognition for debt reimbursement grants is recognized in accordance with GASB Statement 1. 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 reports deferred or prepaid revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Sheriff before he has a legal claim to them, as 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 removed from the combined balance sheet and revenue is recognized.

D. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are usually adopted for the General, Special Revenues, and Debt Service Funds. All annual

RAPIDES PARISH SHERIFF
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

I. COMPENSATED ABSENCE

Vacated 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 vacated 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. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for accruing accumulating rights to receive sick pay benefits.

J. LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due, or when maturities have been accumulated in the debt service fund for payment early in the following year. For other 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.

Nonreversing or nonreciprocal permanent 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 actually 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 its own property taxes using the assessed values determined by the tax assessor of Rapides Parish.

SHERIFF POLICE SHERIFF
JUNE 30, 1995

NOTES TO FINANCIAL STATEMENTS

FOR the years ended June 30, 1994 and 1995, taxes of 18.48 mills were levied on property with assessed values totaling \$428,328,894 and \$461,519,189, respectively. All taxes are accounted for as General Fund revenues.

M. MEMORANDUM ONLY - TOTAL COLLINGS

Total values on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund allocations have not been made in the aggregation of this data.

N. 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 disclosure 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 estimates.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS

The SHERIFF's cash and cash equivalents and investments are categorized in the following categories:

- (1) Insured or registered for which the securities are held by the SHERIFF or its agent in the SHERIFF's name,
- (2) Uninsured and unregistered for which the securities are held by the agent in the SHERIFF's name, or
- (3) Uninsured and unregistered for which the securities are held by the agent, but not in the SHERIFF's name. In accordance with GRS 3, this category includes certificates of deposit that are collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in the SHERIFF's name, although balances so collateralized meet the requirements of state law. All of the amount shown in category 3 is collateralized by securities held by the pledging financial institution's agent, but not in the SHERIFF's name.

SHERIFFS POLICE DEPARTMENT
JUNE 30, 1998

NOTES TO FINANCIAL STATEMENTS

	CATEGORY <u>1</u>	CATEGORY <u>2</u>	CATEGORY <u>3</u>	TOTAL BASH BALANCE	BOOK BALANCE
Cash and cash equivalents:					
Party cash	\$	\$	\$	\$	\$
Bonded deposits	148,418	_____	2,181,187	2,329,605	2,893,328
Total Cash and Cash Equivalents	\$ 148,418	\$ -0-	\$ 2,181,187	\$ 2,329,605	\$ 2,893,328
Investments					
Certificates of deposit	\$1,188,815	\$ -0-	\$9,124,124	\$10,312,947	\$10,312,947

3. ACCOUNTS RECEIVABLE

Accounts Receivable are comprised of the following at June 30, 1998:

Intergovernmental	\$1,215,188
Fees, Commissions, etc.	24,542
Other	1,259
	<u>\$1,240,989</u>

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

Receivable Fund	Payable Fund	BOOK
General	Louisiana Peace Academy Boot Camp	\$ 15,041
	Drug Enforcement	2,873
	Sheriff's Civil	58,873
	Tax Collecting	1,500
	Fines and Costs	17,884
	Cash Bond	212
	Salvage House Inmate	28,873
Jail Commissary	Jail Inmate	2,128
		<u>\$129,713</u>

RAPIDES PARISH SHERIFF
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

5. GENERAL FIXED ASSETS

The following is a summary of changes in the General Fixed Asset Account Group during the two years in the period ended June 30, 1994:

	GENERAL FIXED ASSETS JULY 1, 1994		ADDITIONS		DEDUCTIONS		GENERAL FIXED ASSETS JUNE 30, 1994
Land and buildings	\$	687,874	\$	257,539	\$		\$ 945,413
Vehicles		1,118,506		171,842		247,428	1,042,920
Radio		483,313		38,885			522,198
Boats		11,325		38,888			50,213
Office equipment		393,375		448,045		24,482	816,938
Cameras/Video		59,585		49,322			108,907
Other		12,000		31,537			43,537
Expenses		13,893		7,491			21,384
Licenses and permits				288,888			288,888
TOTAL		47,747,783		97,846,459		249,910	147,333,332

See Note 8 for mortgaged property.

6. LONG-TERM DEBT

NOTE PAYABLE

The Rapides Parish Sheriff has the following debt instrument for note payable outstanding at June 30, 1994:

CREDITOR	ORIGINAL	DATE OF	INTEREST	TERM	BALANCE
	AMOUNT	NOTE	RATE	OF	ON
Michael W. Medak	\$444,800	03/01/93	8.00%	(1)	\$418,278

(1) This is a mortgage note on land, building, and other improvements for the Halfway House located on Highway 18 West in Alexandria, Louisiana. Monthly payments of \$9,718, including interest, are due for a period of nine and one-half years beginning April 1, 1993.

REVENUE BONDS PAYABLE

On July 15, 1994, revenue bonds in the amount of \$4,000,000 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. The bonds' effective interest rate is 8.38% and they mature June 15, 1995 through June 15, 2004. The outstanding balance at June 30, 1994 is \$3,390,000.

RAPIDES PARISH SHERIFF
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

The following changes occurred in revenue bonds payable during the two year period ending June 30, 1996.

	BALANCE			BALANCE		
	JULY 1,			JUNE 30,		
	1994	ADDITIONS	DEDUCTIONS	1995		
Revenue bonds	\$ -0-	\$4,000,000	\$430,000	\$3,570,000		\$1,180,000

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

1. The Rapides Parish Law Enforcement District will transfer monthly to a debt service sinking fund one-sixth (1/6th) of the next interest payment due and one-twelfth (1/12th) of the next principal payment due. Interest is payable on June 15 and December 15, while principal payments are due June 15.
2. 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, additions, and expansions of the Louisiana Youth Academy, and costs of insurance in connection with the authorization of issuance of the Bonds. Disbursement from this account must have proper documentation, which is detailed in the covenant.
3. Parity bonds may be issued if certain conditions are met.

The above provisions were not strictly adhered to during the two year period ending June 30, 1996, because of ambiguous language contained in the legal documents. A debt service sinking fund was not set up until after June 30, 1995. Also, the proceeds from the sale of the bonds were not deposited into the special Construction Account, although the proceeds were properly used for construction costs.

CERTIFICATES OF INDEBTEDNESS

On January 18, 1994, certificates of indebtedness in the amount of 1000,000 were issued to the Law Enforcement District of Rapides Parish to finance addition and improvements at the Halfway House on Highway 28 West. The debt is to be repaid with General Fund excess revenues.

The indebtedness is 4% and monthly payments of \$3,333 are due starting March 1, 1994 and ending January 1, 1996. In addition, the first payment of \$2,500 was due February 1, 1994.

RAPIDAN PARISH SHERIFF
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

The following changes occurred in certificates of indebtedness during the two year period ending June 30, 1994:

	BALANCE JULY 1, 1994			BALANCE JUNE 30, 1994		
	1994	ADDITIONS	DEDUCTIONS	1994		1994
Certificates of indebtedness	\$ -0-	300,000	\$11,312			\$288,688

CAPITAL LEASES

Capital leases were used to purchase vehicles for the sheriff department in January of 1993 and January of 1994. The effective rates were 8.7% and 7.1%, respectively. Payments are to be made annually for a term of 3 years. The following changes occurred in capital leases payable during the two year period ending June 30, 1994:

	BALANCE JULY 1, 1994			BALANCE JUNE 30, 1994		
	1994	ADDITIONS	DEDUCTIONS	1994		1994
Capital lease - 1/8/93	\$ -0-	\$182,799	\$133,878			\$148,921
Capital lease - 1/2/94	-0-	200,000	78,200			221,800

SETTLED LITIGATION PAYABLE

A settlement was reached on pending litigation, resulting in a judgment in the amount of \$200,000 above assessed amounts against the Rapidan 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 \$1,243,181, are as follows:

FISCAL YEAR ENDING

JUNE 30,	
1997	\$ 650,200
1998	650,000
1999	748,333
2000	650,000
2001	658,678
2002 - 2004	1,385,000
	\$5,461,153

RAPIDES PARISH SHERIFF
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

During the two year period ended June 30, 1994, the following changes occurred in long-term liabilities:

	2000 AND BOND PAYABLE	CAPITAL LEASES PAYABLE	COMBINED BONDS PAYABLE	ACCUMULATED LITIGATION PAYABLE
Balance, July 1, 1994	\$ 427,894	\$ -	\$ 197,228	\$18,000
Additions	4,880,000	282,700	180,000	-
Reductions	(188,711)	(72,210)	(187,228)	(18,000)
Balance, June 30, 1995	4,867,145	310,590	190,000	18,000
Additions	100,000	288,888	191,896	-
Reductions	(188,988)	(128,788)	(188,882)	(18,000)
Balance, June 30, 1996	\$1,778,157	\$ 470,690	\$ 193,014	\$ -

7. FUND BALANCE DEFICIT

There is a fund balance deficit of \$24,387 in the Louisiana Tenth Academy Hospital Special Revenue Fund as June 30, 1995. This deficit will be funded through future operations of this Special Revenue Fund.

8. OPERATING LEASES

The Sheriff is committed for more than a single year under a few leases for building and office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the years ended June 30, 1994 and 1995 amounted to \$43,898 and \$18,048, respectively.

Future minimum lease payments for noncancelable leases are as follows:

YEAR ENDING	AMOUNT
June 30, 1997	\$47,296
June 30, 1998	28,842
Total	\$76,138

9. CONTINGENT LIABILITIES

The office of the Rapides Parish Sheriff has been named as a defendant in a number of legal actions, all of which, in the opinion of the Sheriff's legal counsel, are adequately covered by insurance.

There is a pending dispute in a contract which could cost the office of the Rapides Parish Sheriff around \$80,000, which is not included in the accompanying financial statements. The procuracy law firm is looking into the fact of whether the Sheriff's office actually owes the \$80,000.

DAVIDSON PARISH SHERIFF

JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

10. SUBSEQUENT EVENTS

The Law Enforcement District accepted and entered into a contract for a contractor to build an addition onto the Halfway House. The contract is dated July 1, 1994.

11. PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$488 per month, and who are between the ages of 18 and 65 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 12 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 3.5 percent for each year if total service is at least 12 but less than 25 years, 2.75 percent for each year if total service is at least 12 but less than 25 years, and 2 percent for each year if total service is at least 25 years. In any case, the retirement benefit cannot exceed 500 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 12 years of service and who do not withdraw their employee contributions may retire at or after 55 and receive the benefit 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 55 and 59 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.

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 an employer contribution equal to 5 percent of each covered employee'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 1163, Monroe, LA 70118-0163.

RAPIDES PARISH SHERIFF
JUNE 30, 1986

NOTES TO FINANCIAL STATEMENTS

12. EXPENSES OF THE SHERIFF PAID BY OTHERS

The Rapides 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 these 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.

13. LEGAL COMPLIANCE - BUDGETS

The budgets for the General Fund, Debt Service Fund, and most of the Special Revenue Funds were prepared on a modified accrual basis of accounting and were adopted as required by Louisiana Revised Statutes 25:106-1104. The Rapides Parish Sheriff failed to adopt budgets for the two new Special Revenue Funds - Louisiana Youth Academy Hospital Fund and Louisiana Youth Academy Boot Camp Fund for the year ended June 30, 1986. The budgeted amounts, as presented in Exhibits C and E-1, reflect any amendments made during the presented years. Budgets are adopted on a functional basis. The overall level of control is on a fund basis.

Budgets were not enacted for the Ochs Chemical Dependency Hospital Fund even though budgeted revenues exceeded actual revenues by more than five percent.

COMBINED, INDIVIDUAL FINES, AND ACCOUNT
GROUP FINANCIAL STATEMENTS

GENERAL FUND

The General Fund, as provided by Louisiana Revised Statute 13:1422 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 revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract for private and public utilities, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

RAPIDS PARISH COURTY
 ALBANY, LOUISIANA
 BALANCE SHEET
 GENERAL FUND
 JUNE 30, 1988

EXHIBIT D-1

<u>ASSETS</u>	
Cash and cash equivalents	\$ 318,864
INVESTMENTS	3,488,808
Accounts receivable	488,138
Due from other funds	
Louisiana Youth Academy Boot Camp	10,083
Drug Enforcement Fund	2,473
Sheriff's Civil Fund	58,573
Tax Collector Fund	1,888
Fines and Costs Fund	17,448
Cash Bond Fund	371
Holiday House Inmate Fund	28,877
Accrued interest receivable	88,878
Commodity Inventory	<u>4,385</u>
<u>TOTAL ASSETS</u>	<u>\$4,283,571</u>
<u>LIABILITIES AND FUND EQUITY</u>	
LIABILITIES	
Accounts payable	\$ 148,813
Retainage payable	1,908
Unpaid revenues	<u>28,333</u>
Total Liabilities	179,054
FUND EQUITY	
Fund balance - unreserved	<u>4,083,517</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$4,283,571</u>

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

BAPTIST PARISH DEBIT
ALEXANDRIA, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
YEARS ENDED JUNE 30, 1996 AND 1995

DEBIT 0-2

	<u>JUNE 30, 1996</u>	<u>JUNE 30, 1995</u>
REVENUES		
Taxes - ad valorem	\$4,899,315	\$4,758,401
Intergovernmental	1,801,882	1,794,821
Fees, commissions, etc.	2,869,381	2,878,354
Interest earned	192,282	112,148
Miscellaneous	<u>12,282</u>	<u>28,453</u>
Total Revenues	9,875,062	9,572,177
EXPENDITURES		
CURRENT		
Salaries and related benefits	7,218,822	6,862,871
Office operations	884,284	778,328
Insurance	562,899	488,878
Travel and training	89,352	48,548
Utilities	417,216	419,879
Justice deputy program	82,809	38,428
Professional fees	87,493	128,282
Miscellaneous	41,895	41,889
Capital outlay	271,254	418,248
DEBT SERVICE		
Principal payments	128,694	132,928
Interest	<u>81,288</u>	<u>82,822</u>
Total Expenditures	8,812,752	8,358,182
EXCESS OF REVENUES OVER EXPENDITURES	41,310	124,287
OTHER FINANCING SOURCES (USES):		
Operating transfers out:		
Transfer to Drug Enforcement Fund		(10,279)
Proceeds from debt and capital leases	509,199	282,790
Gain of general fund assets	<u>28,292</u>	<u>1,210</u>
Total Other Financing	537,491	273,721
EXCESS OF REVENUES AND OTHER FINANCING		
SOURCES OVER EXPENDITURES AND		
OTHER FINANCING USES	488,711	408,008
FUND BALANCE, BEGINNING OF YEAR	1,488,484	1,981,878
FUND BALANCE, END OF YEAR	19,797,192	19,488,886

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

UNITED STATES SENATE
COMMITTEE ON LABOR, EDUCATION AND HUMAN RESOURCES
HEARINGS ON THE NATIONAL LABOR RELATIONS BOARD

STATE DEPT. CASE NO. 1494 AND 1495

EXHIBIT 8-2

	CASE NO. 1494		CASE NO. 1495		TOTAL	
	REVENUE	EXPENSES	REVENUE	EXPENSES	REVENUE	EXPENSES
REVENUES						
Taxes - ad valorem	\$ 1,175,000	\$ 4,481,000	\$ 50,000	\$ 21,000	\$ 1,225,000	\$ 4,502,000
Professional fees	1,100,000	1,411,000	100,000	100,000	2,200,000	2,511,000
Private materials, etc.	1,000,000	1,000,000	100,000	100,000	2,000,000	2,000,000
Subscriptions	100,000	100,000	100,000	100,000	200,000	200,000
Other	100,000	100,000	100,000	100,000	200,000	200,000
EXPENSES						
Salaries and related benefits	7,100,000	7,100,000	120,000	120,000	7,220,000	7,220,000
Printing materials	100,000	100,000	100,000	100,000	200,000	200,000
Printing	100,000	100,000	100,000	100,000	200,000	200,000
Travel and mailing	20,000	20,000	20,000	20,000	40,000	40,000
Books	100,000	100,000	100,000	100,000	200,000	200,000
Public safety program	50,000	50,000	50,000	50,000	100,000	100,000
Telephone	100,000	100,000	100,000	100,000	200,000	200,000
Electricity	100,000	100,000	100,000	100,000	200,000	200,000
Other office expenses	100,000	100,000	100,000	100,000	200,000	200,000
Office supplies	100,000	100,000	100,000	100,000	200,000	200,000
Travel program	50,000	50,000	50,000	50,000	100,000	100,000
Board expenses	100,000	100,000	100,000	100,000	200,000	200,000
TOTAL (PARTIALLY OF REVENUES OVER EXPENSES)	10,000,000	10,000,000	61,000	61,000	120,000	120,000
Other financing source (none)						
Operating surplus (none)						
Operating deficit (none)						
Operating surplus (none)						
Operating deficit (none)						
TOTAL (PARTIALLY OF REVENUES OVER EXPENSES)	10,000,000	10,000,000	61,000	61,000	120,000	120,000
NET REVENUES, INCLUDING REVENUES OVER EXPENSES	10,000,000	10,000,000	61,000	61,000	120,000	120,000
NET REVENUES, INCLUDING REVENUES OVER EXPENSES	10,000,000	10,000,000	61,000	61,000	120,000	120,000

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

SPECIAL REVENUE FUNDS

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

Orla Chemical Dependency Council Hospital Fund - This hospital fund accounts for the receipt and disbursement of medicoid funding relating to the outstep adolescent treatment center. 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).

Louisiana Youth Academy Hospital Fund - This hospital fund accounts for the receipt and disbursement of medicoid funding relating to the new adolescent psychiatric hospital at the Louisiana Youth Academy. These funds are used to operate the boot camp at the Louisiana Youth Academy.

Louisiana Youth Academy Boot Camp - This fund accounts for the operations of the boot camp at the Louisiana Youth Academy. The first group of cadets did not enter the boot camp until October 1986.

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

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

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

REPORTED FINANCIAL STATEMENTS
 RECEIVED FROM CERTAIN
 COMPANIES SUBJECT TO THE
 SPECIAL DIVIDEND PLAN
 PERIOD ENDS 12/31/1994

	EQUITY		LIABILITIES		TOTAL		EQUITY		TOTAL	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
ASSETS										
Cash	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	
Contributions of Owners	5,000,000		5,000,000		5,000,000		5,000,000		5,000,000	
Accounts receivable	100,000		100,000		100,000		100,000		100,000	
Due from Subsidiary	100,000		100,000		100,000		100,000		100,000	
Accounts receivable	100,000		100,000		100,000		100,000		100,000	
Prepaid expenses	100,000		100,000		100,000		100,000		100,000	
Other assets	100,000		100,000		100,000		100,000		100,000	
LIABILITIES										
Accounts payable	100,000		100,000		100,000		100,000		100,000	
Due to Subsidiary	100,000		100,000		100,000		100,000		100,000	
Accounts payable	100,000		100,000		100,000		100,000		100,000	
Other liabilities	100,000		100,000		100,000		100,000		100,000	
TOTAL	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	

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

MAJESTI PACIFIC FERTILITY
AN UNINCORPORATED LIMITED PARTNERSHIP
CONSISTING OF MAJESTI, MAJESTICENTRAL, AND
MAJESTI PACIFIC FERTILITY, INC.
GENERAL PARTNERSHIP AGREEMENT
DATE: FEBRUARY 28, 1984

SCHEDULE D-2

	MAJESTI FERTILITY INC.	MAJESTI CENTRAL FERTILITY INC.	MAJESTI PACIFIC FERTILITY INC.	MAJESTI CENTRAL FERTILITY INC.	MAJESTI PACIFIC FERTILITY INC.	MAJESTI CENTRAL FERTILITY INC.	MAJESTI PACIFIC FERTILITY INC.
ASSETS							
Investment	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Accounts receivable	481,474						481,474
Prepaid expenses							1,111,111
Other assets							1,111,111
LIABILITIES							
Accounts payable							1,111,111
Notes payable							1,111,111
Other liabilities							1,111,111
EQUITY							
Capital	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Retained earnings							1,111,111
TOTAL ASSETS	1,592,585	1,592,585	1,592,585	1,592,585	1,592,585	1,592,585	1,592,585
TOTAL LIABILITIES	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
TOTAL EQUITY	481,474	481,474	481,474	481,474	481,474	481,474	481,474

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

RAPIERD PAULIN SHERIFF
KIRKWOOD, LOUISIANA
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND
CASHES TO FUND BALANCE
SPECIAL REVENUE FUND
YEAR ENDING JUNE 30, 1945

EXHIBIT B-1

	CCDC HOSPITAL FUND	JAIL COMMISSION FUND	SALFORD BOONE COMMISSIONARY FUND	BOON EMPOWERMENT FUND	TOTAL
REVENUES					
Dispositional	\$1,194,854	\$	\$	\$ 40,447	\$ 1,235,301
Fees, commissions, etc.	90,382			18,817	109,199
Interest earned	408,818	827			409,645
Sale of merchandise		229,194	27,644		256,838
Miscellaneous	1,408	18,888	1,818	1,818	34,932
Total Revenues	1,605,462	248,811	29,462	61,082	1,944,817
EXPENDITURES					
Current					
Salaries and related				11,382	11,382
Dues (13)					
Office operations	1,144,858	85,004	18,147	78,855	1,316,864
Travel and training				3,488	3,488
Interest		7,189	13,428		20,617
Miscellaneous		13,164			13,164
Capital outlay	1,075	84,100	889	88,164	86,128
Debt service					
Principal payments	388,885				388,885
Interest	118,187				118,187
Total Expenditures	1,652,045	187,194	19,637	188,051	1,986,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,115,188	62	10,825	737	1,126,812
OTHER FINANCING SOURCES:					
Operating transfers in				18,618	18,618
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES	1,115,188	62	10,825	17,755	1,143,830
FUND BALANCE, BEGINNING OF YEAR	1,144,784	21,122	7,127	42,531	1,215,564
FUND BALANCE, END OF YEAR	\$1,115,188	\$ 21,122	\$ 17,952	\$ 60,486	\$1,214,748

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

RAPIDS POLICE SHERIFF
ALEXANDRIA, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CENTRA CHEMICAL DEPENDENCY COUNCIL HOSPITAL FUND
YEARS ENDED JUNE 30, 1995 AND 1995

EXHIBIT K-6

	JUNE 30, 1995	JUNE 30, 1995
REVENUES		
Medical revenue	\$2,488,254	\$ 0,188,004
Grant revenue	28,487	
Private pay	47,748	86,388
Interest earned	495,078	488,858
Miscellaneous	87	1,388
Total Revenues	<u>3,160,654</u>	<u>6,765,626</u>
EXPENDITURES		
Current		
Centra Chemical Adolescent Treatment Center		
Operating costs of Center	1,829,788	1,991,825
Consultant		71,888
Legal fees	188	188
State of Louisiana reimbursement	288,828	181,478
Excess contract funds	95,851	
Management fees	60,888	
Miscellaneous	3,479	50
Capital outlay		2,388
Debt service		
Principal		388,088
Interest		228,187
Total Expenditures	<u>2,478,511</u>	<u>2,488,388</u>
EXCESS OF REVENUES OVER EXPENDITURES	682,143	4,515,288
OTHER FINANCED SOURCES (USES)		
Operating transfers out		
Transfer to Louisiana South		
Academy Hospital Fund	198,878	
Transfer to Capital Projects Fund	(2,388,511)	
Transfer to Debt Service Fund	138,288	
Total Other Financing Use	<u>(2,051,355)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCED SOURCES OVER EXPENDITURES	(2,369,212)	4,515,288
FUND BALANCES, BEGINNING OF YEAR	11,828,888	5,388,188
FUND BALANCES, END OF YEAR	<u>\$ 9,459,676</u>	<u>\$11,893,476</u>

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

**WYOMING POWER SERVICE
MEMBERSHIP CONTRACT**
**COMPARISON STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN NET ASSETS**
FOR THE YEAR ENDED 31. 1988 AND 1989

	YEAR ENDED 1988		YEAR ENDED 1989		PERCENTAGE	
	AMOUNT	PERCENTAGE	AMOUNT	PERCENTAGE	1988	1989
REVENUES						
Member revenue	\$ 2,450,546	83.00%	\$ 2,480,146	83.00%		
Other revenue	28,800	0.90%	26,487	0.80%		
Interest	108,400	3.50%	141,170	4.20%		
Investment						
Total Revenues	2,587,746	100.00%	2,647,803	100.00%	100.00%	100.00%
EXPENSES						
Operating expenses	\$ 1,870,117	72.30%	\$ 1,870,789	70.70%		
Depreciation	100,000	3.87%	99,201	3.75%		
Interest	10,000	0.39%	10,000	0.38%		
Income taxes	10,000	0.39%	10,000	0.38%		
Other	10,000	0.39%	10,000	0.38%		
Total Expenses	1,990,117	77.00%	1,999,190	75.50%		
NET REVENUES	597,629	23.00%	648,613	24.50%		
Operating income	597,629	23.00%	648,613	24.50%		
Interest	10,000	0.39%	10,000	0.38%		
Income taxes	10,000	0.39%	10,000	0.38%		
Other	10,000	0.39%	10,000	0.38%		
Total Revenues	627,629	24.08%	678,613	25.26%		
CHANGES IN NET ASSETS	597,629	23.00%	648,613	24.50%		
Operating income	597,629	23.00%	648,613	24.50%		
Interest	10,000	0.39%	10,000	0.38%		
Income taxes	10,000	0.39%	10,000	0.38%		
Other	10,000	0.39%	10,000	0.38%		
Total Revenues	627,629	24.08%	678,613	25.26%		

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

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CANGES IN FUND BALANCE
LOUISIANA YOUTH ACADEMY HOSPITAL FUND
YEAR ENDED JUNE 30, 1996

EXHIBIT B-4

REVENUES	
Medicaid revenue	\$ 24,884
EXPENDITURES	
Current	
Salaries and related benefits	24,070
Operating costs of psychiatric hospital	87,113
Insurance	48,242
Taxes	323
Professional fees	28,000
Management fees	125,000
Miscellaneous	43
Capital outlay	
Land	288,432
Vehicles	8,551
Furniture, fixtures, and equipment	285,245
Supplier number, permits, etc.	<u>288,883</u>
Total expenditures	<u>881,215</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(856,331)
OTHER FINANCING SOURCES (USES)	
Operating transfers in (out):	
Transfer from CDC Hospital Fund	941,870
Transfer to Louisiana Youth Academy Host Camp Fund	<u>(12,818)</u>
Total Other Financing Sources (Uses)	<u>929,052</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(24,247)
FUND BALANCE, BEGINNING OF YEAR	<u>0</u>
FUND BALANCE (DEFICIT), END OF YEAR	\$ (24,247)

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

RAPIDS PRISON DEBIT
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
LOUISIANA YOUTH READING BOOT CAMP FUND
YEAR ENDED JUNE 30, 1966

EXHIBIT B-7

REVENUES	
Grant revenue - Drug enforcement grant	\$ 21,200
Grant revenue - LEIS	11,800
Total Revenues	33,000
EXPENDITURES	
Current	
Salaries and related benefits	26,366
Security	10,666
Supplies	247
Capital outlay	
Vehicles	19,200
Furniture, fixtures, and equipment	3,200
Total Expenditures	63,279
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,279)
OTHER FINANCING SOURCES	
Operating transfers in	
Transfer from Louisiana Youth Reading Hospital Fund	31,279
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	950
FUND BALANCE, BEGINNING OF YEAR	-----0-
FUND BALANCE, END OF YEAR	\$ 950

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

WAFDOR PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CASH AND FUND BALANCES
JAIL CONTRACT FUND
YEARS ENDED JUNE 30, 1954 AND 1953

SHEET 2-2

	JUNE 30, 1954	JUNE 30, 1953
REVENUES		
Sales of merchandise	\$112,847	\$109,294
Telephone commissions	42,520	48,734
Interest earned	924	927
Pen farm sales	2,888	8,184
Miscellaneous	<u>1,801</u>	<u>4,788</u>
Total Revenues	160,980	171,927
EXPENDITURES		
Current		
Cost of merchandise sold	78,181	82,266
Juvenile welfare expenses	12,344	7,328
Pen farm expenses	38,498	12,514
Capital outlay	81,144	64,300
Debt service - principal payments	<u>21,129</u>	<u>—-0-</u>
Total Expenditures	231,396	166,408
EXCESS (DEFICIENCY) OF REVENUES OVER		
EXPENDITURES	(70,416)	55
OTHER FINANCING SOURCES		
Proceeds from capital loans	<u>72,188</u>	<u>—-0-</u>
EXCESS OF REVENUES AND OTHER FINANCING		
SOURCES OVER EXPENDITURES	2,772	55
FUND BALANCES, BEGINNING OF YEAR	<u>28,128</u>	<u>23,733</u>
FUND BALANCES, END OF YEAR	\$ 30,899	\$ 28,128

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

**BARCOB MARIN (SERVIT)
MEMBERS, CONTINUED**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - FISCAL AND ACTUAL
YEAR ENDED JUNE 30, 1998 AND 1999**

SHEET 2-4

	YEAR TO 1998			YEAR TO 1999		
	REVENUE	EXPENSE	VARIABLE PAYABLE LIABILITIES	REVENUE	EXPENSE	VARIABLE PAYABLE LIABILITIES
REVENUES						
Sales of merchandise	\$119,238	\$112,842	\$11,451)	\$128,223	\$128,223	\$ (0)
Telephone commission	48,194	42,222	(6,000)	52,859	52,859	(0)
1917-1918 retained	—	828	828	—	828	828
Pen item sales	—	2,288	2,288	—	2,288	2,288
Miscellaneous	—	(1,852)	(1,852)	—	(1,852)	(1,852)
Total revenues	<u>177,432</u>	<u>167,530</u>	<u>(1,401)</u>	<u>181,082</u>	<u>185,038</u>	<u>(3,956)</u>
EXPENDITURES						
Contract						
Cost of merchandise sold	128,808	125,261	3,547	98,800	98,800	13,000
Dues and fees expenses	6,800	2,288	(4,512)	689	7,288	(6,600)
Pen item expense	—	18,881	(18,881)	—	18,881	(18,881)
Miscellaneous expenses	—	—	—	8,000	8,000	8,000
Capital activity	—	81,184	(81,184)	80,000	80,000	(0)
Bank service - principal payments	—	(24,000)	(24,000)	—	(24,000)	24,000
Total expenditures	<u>135,608</u>	<u>241,513</u>	<u>(105,867)</u>	<u>187,489</u>	<u>226,888</u>	<u>(39,400)</u>
OTHER CONTRACTS OF MEMBERS AND EXPENDITURES	47,824	(44,041)	(3,783)	24,000	(0)	(12,878)
OTHER FINANCING SOURCES	—	(2,288)	(2,288)	—	—	—
Proceeds from capital lease	—	(2,288)	(2,288)	—	—	—
NET CHANGES OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>41,824</u>	<u>(74,023)</u>	<u>(115,899)</u>	<u>(6,407)</u>	<u>(41,886)</u>	<u>(35,400)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>1,210,000</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>1,210,000</u>
FUND BALANCES, END OF YEAR	<u>1,251,824</u>	<u>1,135,977</u>	<u>1,094,101)</u>	<u>1,203,593</u>	<u>1,168,114</u>	<u>1,174,600</u>

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

RAPIDS DISTRICT SHERIFF
ALEXANDRIA, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
HALF-PAY ROLLS COMMISSION FUND
YEARS ENDED JUNE 30, 1988 AND 1989

SCHEDULE E-10

	JUNE 30, 1988	JUNE 30, 1989
REVENUES		
Sales of merchandise	\$28,493	\$27,128
Telephone commissions	5,328	6,257
Miscellaneous	—82	—382
Total Revenues	33,839	33,503
EXPENDITURES		
Current		
Cost of merchandise sold	22,489	20,260
Janitor welfare expenses	8,889	13,425
Capital outlay	2,545	892
Total Expenditures	33,923	34,587
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(104)	(1,084)
FUND BALANCES, BEGINNING OF YEAR	5,533	7,531
<u>FUND BALANCES, END OF YEAR</u>	5,429	6,447

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

**NATIONAL BUSINESS SERVICE
CORPORATION, INCORPORATED**
CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES, DEFERRED ASSETS,
CHANGES IN FUND BALANCES - EQUITY AND ACTUAL
BALANCE SHEET CONSOLIDATED FORD
YEARS ENDED FORD 30, 1988 AND 1987

EXHIBIT B-1

	1988		1987			1988		1987	
	REVENUE	EXPENSES	REVENUE	EXPENSES		REVENUE	EXPENSES	REVENUE	EXPENSES
REVENUES									
Sales of merchandise	\$17,755	\$28,415	\$	\$47		\$17,144	\$	\$	(104)
Telephone commissions	4,455	3,354	414	414		4,455	4,455	414	414
Miscellaneous	<u>15,449</u>	<u>34,919</u>	<u>528</u>	<u>3,870</u>		<u>21,609</u>	<u>4,910</u>	<u>428</u>	<u>312</u>
Total Revenues								26,248	712
EXPENSES									
Cost of merchandise sold	38,455	21,455	7,455	7,455		21,145	21,145	21,145	3,517
Doubtful-accounts expense	1,000	3,414	(4,455)	(4,455)		1,000	1,000	(11,581)	(11,581)
Capital costlay	<u>3,414</u>	<u>3,414</u>	<u>3,414</u>	<u>3,414</u>		<u>3,414</u>	<u>3,414</u>	<u>3,414</u>	<u>3,414</u>
Total Expenses								28,569	13,352
REVENUE (DEFICIENCY) OF SERVICES OVER EXPENSES	<u>\$1,449</u>	(3,114)	<u>\$1,113</u>	(3,113)		<u>\$4,444</u>	(4,444)	18,983	\$1,360
FORD BALANCE, BEGINNING OF YEAR								3,317	
FORD BALANCE, END OF YEAR								<u>\$1,869</u>	<u>\$1,360</u>

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

RAPIDS PARISH SHERIFF
 MONROE, LOUISIANA
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FROM ESTABLISHED FUNDS
 YEARS ENDED JUNE 30, 1954 AND 1955

EXHIBIT B-22

	<u>1954</u>	<u>1955</u>
REVENUES		
Intergovernmental		
Federal grants	\$ 74,383	\$ 71,400
Local activities	382	20,811
Commission on forfeited assets	18,514	10,931
Miscellaneous	<u>2,133</u>	<u>1,489</u>
Total Revenues	95,412	104,631
EXPENDITURES		
Current		
Salaries and related benefits	22,891	11,903
Building leases	18,763	22,108
Building maintenance	1,368	1,204
Utilities	4,188	5,500
Dog maintenance	8,978	5,873
Telephones	12,422	10,617
Truisments and undercover operations	22,828	23,818
Undercover supplies	2,522	1,878
Office expenses	8,094	5,099
Travel and training	1,882	1,485
Capital outlay	<u>1,228</u>	<u>15,202</u>
Total Expenditures	115,186	128,527
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,774)	(23,896)
OTHER FINANCING SOURCES:		
Operating transfers in:		
Transfer from General Fund	<u> -0-</u>	<u>18,212</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(19,774)	14,316
FUND BALANCE, BEGINNING OF YEAR	88,142	62,428
FUND BALANCE, END OF YEAR	\$ 68,368	\$ 76,744

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

PARTIES FINANCIAL STATEMENT
ALASKA, INCORPORATED
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, ASSETS
AND LIABILITIES - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 1969 AND 1968

	1968		1969		1968		1969	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUES								
Inter-governmental	\$ 74,120	\$ 74,000	\$ 76,000	\$ 71,400	\$ 76,000	\$ 71,400	\$ 76,000	\$ 71,400
Federal grants	2,120	200	2,120	200	2,120	200	2,120	200
Local members	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Commission on historical aspects	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Miscellaneous	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	116,240	104,200	118,240	101,600	118,240	101,600	118,240	101,600
EXPENSES								
Current	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Injuries and related benefits	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Building lease	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utilities	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Telephone	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Instruments and underwriter expenses	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Contractor supplies	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Office supplies	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Travel and training	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Capital outlay	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenses	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
NETS (DEFICITS) OF REVISED NETS								
EXPENSES	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
OTHER FINANCIAL STATEMENTS								
Operating capital	—	—	—	—	—	—	—	—
Transfer from reserves, fund	—	—	—	—	—	—	—	—
NETS (DEFICITS) OF REVISED NETS								
FINANCING PROVIDED FROM EXPENSES	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL BALANCES, BEGINNING OF YEAR								
TOTAL BALANCES, END OF YEAR								

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 revenues and payment of revenue bond principal and interest. The bonds were issued to finance construction, acquisition, and equipment of the 128 bed youth academy (Louisiana Youth Academy). They are to be repaid with funds generated by the operation of the Louisiana Youth Academy Hospital.

SHERIFF PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
YEAR ENDED JUNE 30, 1996

				EXHIBIT P-1
	BUDGET	ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES	\$ -0-	\$ -0-		\$ -0-
EXPENDITURES				
Debt service				
Principal	329,899	329,899		-0-
Interest	231,259	231,259		-0-
total expenditures	<u>561,158</u>	<u>561,158</u>		-0-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(561,158)	(561,158)		-0-
OTHER FINANCING SOURCES				
Operating transfer in:				
Transfer from EDC Hospital Fund	<u>561,158</u>	<u>561,158</u>		-0-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$ <u>-0-</u>	-0-		\$ <u>-0-</u>
FUND BALANCE, BEGINNING OF YEAR		-0-		
<u>FUND BALANCE, END OF YEAR</u>		<u>\$ -0-</u>		

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

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the acquisition and construction of the Louisiana State Academy.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND - LOUISIANA YOUTH ACADEMY
YEARS ENDED JUNE 30, 1999 AND 1998

EXHIBIT B-1

REVENUE	JUNE 30, 1999	JUNE 30, 1998
	\$ -0-	\$ -0-
EXPENDITURES		
Capital outlay		
Land	151,220	150,000
Louisiana Youth Academy building	2,640,852	2,870,942
Furniture, fixtures, and equipment	67,147	
Telephone system	<u>46,561</u>	
Total expenditures	<u>3,905,880</u>	<u>3,021,942</u>
REVENUE (DEFICIT) OR REVENUES OVER EXPENDITURES	(3,905,880)	(3,021,942)
OTHER FINANCING SOURCES:		
Operating transfer in:		
Transfer from CCDC Hospital fund	2,255,517	
Bond proceeds		<u>4,000,000</u>
Total other financing sources	<u>2,255,517</u>	<u>4,000,000</u>
REVENUE (DEFICIT) OR REVENUES OVER OTHER FINANCING SOURCES OVER EXPENDITURES	(670,363)	678,058
FUND BALANCE, BEGINNING OF YEAR	<u>678,363</u>	<u>-0-</u>
FUND BALANCE, END OF YEAR	\$ <u>-0-</u>	\$ <u>678,363</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, certain 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, apartment's licenses, and redemptions of ad valorem taxes and the disposition to the applicable 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 Inmate 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 commodity 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 housed at the Halfway House. Many of these prisoners work and their paychecks are deposited into this account. Since they are charged for room and board and transportation, amounts for these items are transferred to the General Fund each month.

UNITED PACIFIC ENERGY
ALBUQUERQUE, NEW MEXICO
CONSOLIDATED BALANCE SHEET
PREPARED IN ACCORDANCE WITH THE ACCOUNTING
PRINCIPLES APPLICABLE TO INVESTMENT COMPANIES

EXHIBIT B-1

		TOTAL	CASH	RECEIVABLES AND OTHER ASSETS	PROPERTY AND EQUIPMENT	LIABILITIES	TOTAL
ASSETS							
Cash	\$2,002	\$1,000,100	\$20,000	\$13,112	\$12,000	\$12,000	\$1,057,212
Liabilities							
Due to General Fund	\$20,000	\$ 270	\$ 270	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
Due to Bell Community Fund	45,000	---	---	---	---	---	45,000
Due to Utilities	---	---	---	---	---	---	---
Unsettled balances due to trading bodies and others	---	---	---	---	---	---	---
Due to Guaranty	---	---	---	---	---	---	---
Due to others	---	---	---	---	---	---	---
TOTAL LIABILITIES	\$65,000	\$1,000,100	\$20,000	\$40,112	\$44,000	\$44,000	\$1,057,212

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

REPTERS PARTIAL SECURITY
MEMORIAL, MOBILE
CONDENSED STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
FORWARD FROM 1976 - AS REPORTED
FROM 1976 TO 1978

PERIOD END

	1978	1977	1976	1975	1974	1973	1972
Balance, beginning of year	\$ 90,167	\$ 815,673	\$ 226,713	\$ 148,177	\$ 15,109	\$ 73,159	\$ 1,004,685
Additions:							
Deposits							
Society's sales, etc.	2,818,481						
Bonds, funds, and notes		28,885		1,768,005			
Other deposits	38,120					198,880	
Transfers, loans, etc., paid to							
tax obligations		61,818,000					
Other obligations							
Total Additions	<u>3,895,501</u>	<u>61,906,885</u>	<u>28,885</u>	<u>1,768,005</u>	<u>198,880</u>	<u>198,880</u>	<u>1,004,685</u>
Subtractions:							
Transfers, loans, etc.,							
distributed to society							
to other societies							
to other entities							
Deposits received by							
Society's Memorial Fund	875,188						
Baptists Partis' POLICE GRAY							
Baptists Antioch							
Church of Christ							
Ligonier	38,912						
Apprentice	1,728,004						
Other institutions	125,000						
Other subtractions							
Total Subtractions	<u>2,807,204</u>	<u>31,812</u>	<u>31,812</u>	<u>1,875,123</u>	<u>228,880</u>	<u>228,880</u>	<u>228,880</u>
Balance, end of year	<u>\$ 1,088,363</u>	<u>\$ 1,822,558</u>	<u>\$ 258,601</u>	<u>\$ 1,341,057</u>	<u>\$ 1,304,009</u>	<u>\$ 202,039</u>	<u>\$ 2,009,370</u>

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

RAJESHWARI FINANCE SERVICE
AGENCY, INCORPORATED
CONSOLIDATED STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31.03.2016
FOR THE YEAR ENDED 31.03.2016

ANNEXURE B-1

	ASSETS	FINANCE	INVESTMENT	OTHER	TOTAL	LIABILITIES	OTHER	TOTAL
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
ASSETS								
Balance, beginning of year	81,476	1,194,154	815,211		2,090,841	89,819		2,090,841
ADDITIVES:								
Deposits								
- Specific sales, etc.	1,940,444				1,940,444			1,940,444
- Bonds, loans, and other	50,000		1,154,878		1,204,878			1,204,878
- Other deposits								
- Loans, fees, etc., paid to								
- Tax refunds		38,021,782			38,021,782			38,021,782
- Other additions	3,823	34,082,782	1,478		37,907,083			37,907,083
TOTAL ADDITIVES	2,006,267	38,120,782	1,478		40,128,527			40,128,527
DEDUCTIONS:								
- Loans, fees, etc., distributed								
- To banking bodies and others		26,075,825			26,075,825			26,075,825
- Deposits received by								
- Specific deposits	648,890		3,449		652,339			652,339
- Rajeswari Finance Policy City								
- District Electricity								
- Other of Govt	55,584				55,584			55,584
- Licenses	1,315,878				1,315,878			1,315,878
- Appraisals	18,888				18,888			18,888
- Other institutions	52,142				52,142			52,142
- Other institutions	15,182				15,182			15,182
TOTAL DEDUCTIONS	2,036,574	26,075,825	3,449		28,131,828			28,131,828
BALANCE, END OF YEAR	84,702	1,918,329	816,710		3,529,771	89,819		3,529,771

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

GENERAL FIXED ASSETS ACCOUNT GROUP

This account group accounts for fixed assets not used in proprietary fund operations.

NAFIDIS PARISH SHERIFF
ALEXANDRIA, LOUISIANA
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
JUNE 30, 1996

EXHIBIT I-3

	GENERAL FIXED ASSETS			GENERAL FIXED ASSETS
	JUNE 30, 1994	ACQUISITIONS	DEPRECIATIONS	JUNE 30, 1995
Land and buildings	\$ 487,978	\$8,102,509	-	\$ 8,590,513
Vehicles	1,138,188	171,882	387,038	1,523,032
Boats	483,113	39,899	-	523,012
Boats	21,226	28,809	-	50,034
Office equipment	393,179	444,883	24,492	813,569
Camera/video	59,995	48,322	-	108,317
Other	22,182	31,517	-	53,699
Weapons	12,883	7,891	-	20,774
Licenses and permits	-----	188,808	-----	188,808
TOTAL	\$7,182,823	\$7,885,828	\$491,530	\$15,577,133

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

**OTHER INDEPENDENT AUDITOR'S REPORTS REQUIRED
BY GOVERNMENT AUDITING STANDARDS
ON GSA-CIRCULAR A-128**

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF FEDERAL
FINANCIAL ASSISTANCE**



FAYNE, MOORE & HERRINGTON, LLP

CRIMINAL JUSTICE DIVISION

INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE

The Honorable William Earl Elton,
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Rapides Parish Sheriff's, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1998, and for each of the two years in the period ended June 30, 1998, and have issued our report thereon dated December 20, 1998. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements and the combining, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, taken as a whole. The accompanying Schedule of Federal Financial Assistance are presented for purposes





PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hinton
Baptist Parish Sheriff
Alexandria, Louisiana

of additional analysis and are not a required part of the general purpose or the combining, individual fund, or account group financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements and the financial statements of each of the respective individual funds and account groups taken as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 30, 1998

RAISING FUNDING BEHIND
 AGRICULTURE, LIVESTOCK,
 AND RURAL FINANCIAL ASSISTANCE
 YEAR END 2010-11, 2011

PAGE 5 OF 1

FEEDBACK CATEGORY/TYPE	START DATE	END DATE	PROGRAM OR AGRI. OBJECT	ACCOUNTS RECEIVED BY DATE 12/31/11	ACCOUNTS RECEIVED BY DATE 12/31/11	BUDGETED	BUDGETED	BUDGETED	BUDGETED
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Latter Day Saints	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Bureau of Prisons	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000
U.S. Department of Justice Federal Bureau of Investigation	07/07/10 to 07/07/10	07/07/10 to 07/07/10	Investigation	15,000	15,000	15,000	15,000	15,000	15,000

PAID TO PARTICIPANTS
STATE OF CALIFORNIA - STATEMENT OF FINANCIAL ASSISTANCE
FOR FISCAL YEAR END 1988

PAGE 2

APPLICANT NAME AND ADDRESS	GRANT AMOUNT	DATE COMPLETED	FINANCIAL STATUS	FINANCIAL STATUS	FINANCIAL STATUS	FINANCIAL STATUS
<p>FEDERAL GOVERNMENT DEPARTMENT OF JUSTICE U.S. Department of Justice Solicitors General Sacramento, S.D. Maria Police (M) (S) CHS - Santa Monica HS - Santa Monica HSP - Santa Monica</p>	100,000 100,000 100,000	04-88	Available 100,000	0	0	0
<p>Continuing Commission on Law Enforcement Drug Control and System Administration - Potomac Area</p>	100,000	06-88	100,000	0	0	0
<p>DEPT OF JUSTICE Task Force (M) - Santa Monica Task Force Sheriff's and Santa Monica (M) Santa Monica</p>	400,000 400,000 100,000		100,000 0 10,000	0	0	0
<p>2000 Department of Justice U.S. Department of Agriculture California Department of Agriculture and Forestry Food Distribution</p>	100,000	05-88	10,000	0	0	0
<p>U.S. Department of Transportation California Department of Public Safety and California State and Community Highway Agency</p>	100,000		0	0	0	0
<p>California State Police Bureau of Criminal Investigation and Lab. (M) (S) and Lab. (M) (S)</p>	400,000		400,000	0	0	0
<p>State Department of Transportation State Police, California Department of</p>	400,000		400,000	0	0	0

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSET OF GENERAL PURPOSE,
COMBINED, INDIVIDUAL FUND, AND ACCOUNT GROUP
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS



PAYNE, MOORE & HERRINGTON, LLP

GOVERNMENT ACCOUNTING

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE,
COMBINED, INDIVIDUAL FUNDS, AND ACCOUNT GROUP
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT ACCOUNTING STANDARDS**

The Honorable William Earl Milton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combined, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1996, and for each of the two years in the period ended June 30, 1996, and have issued our Report Thereon Dated December 22, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Standards of State and Local Governments". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The management of the Rapides Parish Sheriff 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 recorded properly 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, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Rapides Parish Sheriff as of June 30, 1996 and for each of the two years in the period ended June 30, 1996, we obtained an understanding of the internal control structure. Such insight to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they

1. National CPA 2. State CPA 3. International CPA
4. Public School CPA 5. Health Care CPA 6. Government CPA
7. Forensic CPA 8. Bank & Finance CPA 9. Special Issues CPA



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RAYNE MOORE & HERRINGTON, LLP

The Honorable William Earl Milton
Rapides Parish Sheriff
Alexandria, Louisiana

have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

JAIL COMMISSARY FUND REIMBURSEMENT TO GENERAL FUND

In most cases whereby the Commissary Fund issued a check as reimbursement to the General Fund, there was not proper supporting documentation included with the Jail Commissary Fund invoices. We suggest that checks not be issued without supporting documentation. We did note that the documentation usually could be found in the General Fund support for the deposit.

MANAGEMENT'S RESPONSE

In the future, all checks will have proper supporting invoices. Copies of invoices paid by the General Fund and as invoices from the General Fund will be used as documented support for any checks from the Jail Commissary Fund to the General Fund. All amounts paid were proper Jail Commissary Fund expenditures and documentation was kept with the General Fund support.

COMPARISON OF BUDGETED TO ACTUAL REVENUES AND EXPENDITURES

Management has instituted very good financial tools in compiling and using comparisons between budgeted and actual amounts in the General Fund during the last two years. However, no real comparisons are being made in the Special Revenue Funds. This resulted in one of the funds (CCBC Hospital Fund) not being amended, even though budgeted revenues exceeded actual revenues by more than 5% in one of the audited years. The two new Special Revenue Funds (Louisiana Youth Academy Hospital Fund and Louisiana Youth Academy Boot Camp Fund) did not have budgets prepared for them in the fiscal year ended June 30, 1996. The hospital was not operational until June of 1996. The boot camp was not operational until October of 1996. However, both had great or other activity relating to planning and start up of operations in the fiscal year



RYAN, MICHE & HERRINGTON, LLP

The Honorable William Earl Milton
Kaplan Parish Sheriff
Alexandria, Louisiana

ended June 30, 1994. We suggest that records be kept in such a way that budgeted to actual amounts can be compared on a regular basis in the Special Revenue Funds.

MANAGEMENT'S RESPONSE

The two new funds already have adopted budgets for the fiscal year ended June 30, 1993. They were not adopted for the fiscal year ended June 30, 1994 because they did not start until late in the fiscal year, and it was an oversight. We have already begun comparing budget and actual amounts related to the Louisiana Youth Academy Hospital Fund and the Louisiana Youth Academy Boot Camp Fund. We will establish procedures for the other Special Revenue Funds in order to compare actual and budgeted amounts on a regular basis.

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 enable to a relatively low level the risk that errors or irregularities in accounts 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the following reportable conditions are material weaknesses.

CRCC AND LOUISIANA YOUTH ACADEMY FINANCIAL STATEMENTS AND RECORDS

Financial statements for the Crude Chemical Dependency Council (CRCC) Hospital Fund, the Louisiana Youth Academy Hospital Fund, and the Louisiana Youth Academy Boot Camp Fund were not prepared by the management company for the year ended June 30, 1994. Several bank accounts were used relating to the CRCC Hospital Fund. Cash transactions for each account were kept separately. Some of the records were kept in the Sheriff's administrative offices. Other records were kept at the management group's business and at the Louisiana Youth Academy. There was no record of a June 30, 1994 bank reconciliation for the bank account kept at the Louisiana Youth Academy. In addition, this same account had transactions for all three funds included in its detail. All of these records had to be piled together, consolidated, and then allocated to the various funds in order to compile the correct amounts for the individual funds. It is our understanding that these financial statements are being prepared properly after June 30, 1994.



DEPT. OF REVENUE & ADMINISTRATION, LLP

The Honorable William Earl Milton
Rapides Parish Sheriff
Alexandria, Louisiana

MANAGEMENT'S RESPONSE

The management company for the hospital is preparing financial statements for the Louisiana Youth Academy Hospital Fund and the Louisiana Youth Academy Boot Camp Fund subsequent to June 30, 1984. The ODC hospital fund has significantly decreased its activity subsequent to an obtaining our own provider number, and most of the construction is complete for the Louisiana Youth Academy. The records for the two Louisiana Youth Academy Funds will be kept at the Youth Academy. This should not be a problem in the future.

INMATE RESIDENT FUNDS FOR THE JAIL

The inmate resident account for the jail is not being reconciled on a monthly basis to the detail subsidiary listing of the individual residents. In order to determine whether proper amounts are being referred to the prisoners and if reimbursement from the General Fund to cover bank charges, etc., is properly covering, a regular and timely reconciliation needs to be made. There are computer programming problems with the detail subsidiary listing that need to be corrected. Some of the inmates show large debit balances on the printout, while there is no such debit balance in the detail computer records. Other individual resident amounts were also incorrect. We suggest that the above computer programming corrections be made, a monthly reconciliation be done and documented, and any variances investigated and corrected.

MANAGEMENT'S RESPONSE

A part-time employee has been assigned to investigate and correct this problem.

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

Ray, Marn L. Herington, Ltd

Certified Public Accountants

December 28, 1984

INDEPENDENT ACCOUNTS' REPORT ON INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS



BOYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable William Earl Hiltes
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1994, and for each of the two years in the period ended June 30, 1993, and have issued our report thereon dated December 28, 1994.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose, combining, individual fund, and account group financial statements are free of material misstatement.

In planning and performing our audit for each of the two years in the period ended June 30, 1994, we considered the internal control structure of the Rapides Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and the combining, individual fund, and account group financial statements, and to report on the internal control structure in accordance with OMB Circular A-133. 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, combining, individual fund, and account group financial statements in a separate report dated December 28, 1994.

The management of the Rapides Parish Sheriff 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.





PLYMOUTH MOORE & HERRINGTON, LLP

The Honorable William Earl Milton
Rapides Parish Sheriff
Alexandria, Louisiana

From unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of 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 of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting controls: Budgets; Cash and cash equivalents; Investments; Services, receivables, and receipts - governmental funds; Expenditures for goods and services and accounts payable; Payroll and related liabilities; Inventories; General fixed assets and capital expenditures; Fund balances; and Grant and similar programs.

Administrative controls: Political activity; Civil rights; Cash management; Federal financial reports; Allowable costs/cost principles; Drug-free workplace Act; Types of services allowed or unallowed; Scheduling, level of effort, and/or earmarking requirements; and special reporting requirements.

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

During the two year period ended June 30, 1998, the Rapides Parish Sheriff had no major federal financial assistance programs and expended \$0.98 and \$5.04 for fiscal years ended June 30, 1998 and 1999, respectively, of the total Federal financial assistance under the following nonmajor federal financial assistance programs:

Fiscal year ended June 30, 1998	Drug Control System Improvement - Parishes ERAC, Office of Community Oriented Policing Services
Fiscal year ended June 30, 1999	Drug Control System Improvement - Parishes ERAC



PARSE, MOORE & HERRINGTON, LLP

The Honorable William Earl Bellin
Rapides Parish Sheriff
Alexandria, Louisiana

We performed tests of controls, as required by OMB Circular A-133, 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 or used for matching that are applicable to the aforementioned nonmajor programs. 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 disclose 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 noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Parse, Moore & Herrington, LLP

Certified Public Accountants

December 28, 1994

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINED,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



FOYER, MOORE & HENNINGTON, LLP

INDEPENDENT PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCEPTED STANDARDS**

the Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1998, and for each of the two years in the period ended June 30, 1998, and have issued our report thereon dated December 28, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose, combining, individual fund, and account group financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Rapides Parish Sheriff is the responsibility of the Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the 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 the following instances of noncompliance that are required to be reported herein under government auditing standards, for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Sheriff's financial statements.





SYSTEMS, DESIGN & IMPLEMENTATION, LLP

The Honorable William Earl Miller
Rapides Parish Sheriff
Alexandria, Louisiana

PARCEL FOR DRUG ENFORCEMENT GRANT

For the fiscal year ended June 30, 1996, the average actual hours, per monthly time sheets, worked by the bookkeeper on the Drug Enforcement Grant of 27.6 hours is less than the average time charged to the Drug Enforcement Grant of 28.28 hours. Based on this average, \$1,991 was overcharged to the grant. For the fiscal year ended June 30, 1998, actual time and charged time were not materially different.

MANAGEMENT'S RESPONSE

The bookkeeper has worked from 18 to 48 hours a month in the past several years on the Drug Enforcement grant. Her hours decreased in the fiscal year ended June 30, 1995 because of decreased state requirements relating to this grant. This decrease in hours was not noticed when charging the grant.

ISSUES

It is our understanding that budgets should be adopted for the General Fund, all Special Revenue Funds, and the Debt Service Fund. Budgets were not adopted for the new Special Revenue Funds in the fiscal year ended June 30, 1996 - Louisiana Youth Academy Hospital Fund and Louisiana Youth Academy Boot Camp Fund. The Hospital was not operational until June of 1996 and the Boot Camp had its first patients in October of 1996. However, during the fiscal year ended June 30, 1996, grants and Medicaid were awarded and billed for planning and not up of the two operations.

The budget was not amended for the CDOC Hospital Fund for fiscal year ended June 30, 1998, even though budgeted revenues exceeded actual revenues by more than five percent, and revenues exceeded \$250,000 for each of the years ended June 30, 1998 and June 30, 1999.

MANAGEMENT'S RESPONSE

The two new Funds already have adopted budgets for the fiscal year ended June 30, 1997. They were not adopted for the fiscal year ended June 30, 1996 because they did not start until late in the fiscal year, and it was an oversight. We have already begun comparing budget and actual amounts related to the Louisiana Youth Academy Hospital Fund and the Louisiana Youth Academy Boot Camp Fund. We will establish procedures for the other Special Revenue Funds in order to compare actual and budgeted amounts on a regular basis.



PAINE, MCCRELL & HERREMITTSEN, LLP

The Honorable William Earl Hilton
Rapides Parish Sheriff
Bossierite, Louisiana

We considered these instances of noncompliance in forming our opinion on whether the Rapides Parish Sheriff's general purpose, combining, individual fund, and account group financial statements are presented fairly, in all material aspects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 28, 1994 on those financial statements.

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

Payne, McCrell & Herremittsen, LLP

Certified Public Accountants

December 28, 1994

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



PAYNE, MOORE & HERRINGTON, LLP

GOVERNMENT PUBLIC ACCOUNTANTS

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

The honorable William Earl Milton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1994, and for each of the two years in the period ended June 30, 1994, and have issued our report thereon dated December 28, 1994.

We have applied procedures to test the Rapides Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the two years in the period ended June 30, 1994: Political activity; Civil rights; Cash management; Federal financial reports; Allowable cost/basis principles; Drug-Free Workplace Act; and Administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement 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 Rapides Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

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

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

Rayne Moore & Herrington, LLP

Certified Public Accountants

December 28, 1994

1. New York, NY	10001	10001	10001
2. New York, NY	10001	10001	10001
3. New York, NY	10001	10001	10001



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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Milton Earl Milton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of June 30, 1994, and for each of the two years in the period ended June 30, 1994, and have issued our report thereon dated December 20, 1994.

In connection with our audit of the financial statements of the Rapides Parish Sheriff, and with our consideration of the Sheriff's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget circular A-133, "audits of state and local governments", we selected certain transactions applicable to certain nonfederal Federal financial assistance programs for the years ended June 30, 1994 and 1995. As required by OMB circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching, level or effort, and/or matching requirements; and special reporting requirements 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 Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Rapides Parish Sheriff had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with these requirements, which is described in the accompanying Schedule of Findings and Questioned Costs.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 20, 1994

L. Wayne CPA JOHN J. CPA MICHAEL CPA
DORIS J. CPA RAYMOND CPA BRUCE CPA
B. J. CPA JAMES CPA WENDY CPA



SCHEDULE OF FINISHED AND QUANTITIES COSTS

SAPIDEN PALMER SHERIFF
SCHEDULE OF FINANCING AND QUESTIONED COSTS
YEARS ENDED JUNE 30, 1994 AND 1995

U. S. DEPARTMENT OF JUSTICE

Statement of Conditions: For the fiscal year ended June 30, 1995, the average actual hours, per monthly time sheets, worked by the bookkeeper on the Drug Enforcement Grant of 31.8 hours is less than the average time charged to the Drug Enforcement Grant of 34.38 hours. Based on this average, \$1,897 was overcharged to the grant. For the fiscal year ended June 30, 1994, actual time and charged time were not materially different.

Criteria: Payroll charged to federal grants should be based on average hours worked or some other similar measure.

Cause of conditions: The same amount for payroll has been charged to the grant for several years. In the past, average time charged and average actual time spent related to the grant were close. Less time was spent in the fiscal year ended June 30, 1995 than in other years. The amount charged to the grant was less in the fiscal year ended June 30, 1994.

Recommendations: We recommend that monthly time sheets be used in the future to charge part-time salaries to the grant. This is actually required under new federal guidelines.

Questioned Costs: \$1,897

Sheriff's Response: The bookkeeper has worked from 30 to 40 hours a month in the past several years on the Drug Enforcement grant. Her hours decreased in the fiscal year ended June 30, 1995 because of decreased state requirements relating to this grant. This decrease in hours was not noticed when charging the grant.