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GENERAL PURPOSE FINANCIAL STATEMENTS  
AND AUDITORS REPORT

CALCASTEU PARISH SHERIFF

June 30, 1986

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

Printed Date SEP 19 1987

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ORGANIZED UNDER THE  
STATUTES OF THE STATE OF  
LOUISIANA BY CHARLES  
WILLIAMS & COMPANY, INC.  
CORPORATED IN CALIFORNIA  
INCORPORATED IN LOUISIANA  
DECEMBER 1, 1937

## Langley, Williams & Company

CERTIFIED PUBLIC ACCOUNTANTS  
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### INDEPENDENT AUDITORS' REPORT

Honorable Wayne F. McIlvoren  
Calcasieu Parish Sheriff  
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Sheriff, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of the Calcasieu Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements 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 Calcasieu Parish Sheriff as of June 30, 1996, and the results of its operations and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 18, 1996 on our consideration of the Calcasieu Parish Sheriff's internal control structure and a report dated December 18, 1996 on its compliance with laws and regulations.

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

Lake Charles, LA  
December 18, 1996

*Langley, Williams & Co.*

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**COMBINED BALANCE SHEET**  
 June 30, 1988

**GOVERNMENTAL**  
**FUND TYPES**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,968,488	\$ 638,761	\$ 53,812	\$ 18,547,308
Investments	0	0	68,372	0
Receivables	1,815,711	38,697	0	0
Due from other funds	0	0	0	0
Inventory	92,471	0	0	0
Prepaid expenses	34,047	0	0	0
Fixed assets - net of accumulated depreciation	0	0	0	0
Amount available in debt service fund	0	0	0	0
Amount to be provided for retirement of bonds	0	0	0	0
Amount to be provided for retirement of compensated absences payable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 15,118,237</b>	<b>\$ 668,399</b>	<b>\$ 121,297</b>	<b>\$ 18,547,308</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 328,494	0	0	\$ 1,290
Due to other funds	0	0	0	0
Compensated absences payable	0	0	0	0
Due to taxing bodies and other	0	0	0	0
Revenue bonds payable	0	0	0	0
Estimated health claims liability	0	0	0	0
<b>Total Liabilities</b>	<b>328,494</b>	<b>0</b>	<b>0</b>	<b>1,290</b>
<b>FUND EQUITY</b>				
Contributed capital	0	0	0	0
Investment in general fund assets	0	0	0	0
Retained earnings	0	0	0	0
Fund balance	0	0	0	0
Received for insurance liability	425,000	0	0	0
Unreserved - designated	2,885,080	0	121,290	60,546,858
Unreserved - undesignated	11,471,743	668,399	0	0
<b>Total Fund Equity</b>	<b>14,761,743</b>	<b>668,399</b>	<b>121,290</b>	<b>60,546,858</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 15,118,237</b>	<b>\$ 668,399</b>	<b>\$ 121,297</b>	<b>\$ 18,547,308</b>

The accompanying notes are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$ 251,278	\$ 1,521,219	\$ 1,798,618	\$ 0	\$ 0	\$ 28,896,588
0	0	811,895	0	0	679,467
0	13,558	0	0	0	1,087,588
0	0	4,795	0	0	4,795
13,706	0	0	0	0	130,177
0	0	0	0	0	34,047
28,587	0	0	13,088,679	0	13,189,276
0	0	0	0	121,397	121,397
0	0	0	0	15,178,800	15,178,800
0	0	0	0	388,895	388,895
\$ 245,571	\$ 1,534,789	\$ 2,014,528	\$ 13,088,679	\$ 15,888,895	\$ 57,726,554
0	0	0	0	0	214,863
4,795	0	0	0	0	4,795
0	0	0	0	388,895	388,895
0	0	2,014,528	0	0	2,814,528
0	0	0	0	13,088,679	13,088,679
0	321,164	0	0	0	321,164
10,814	321,164	2,014,528	0	13,088,679	18,564,334
0	1,000,000	0	0	0	1,000,000
0	0	0	13,088,679	0	13,088,679
315,517	813,825	0	0	0	949,182
0	0	0	0	0	425,000
0	0	0	0	0	15,851,459
0	0	0	0	0	12,141,142
315,517	1,613,625	0	13,088,679	0	41,156,418
\$ 345,571	\$ 1,704,789	\$ 2,014,528	\$ 13,088,679	\$ 15,888,895	\$ 57,726,554

CALCABELL PARISH SHERIFF  
Lake Charles, Louisiana  
GOVERNMENTAL FUND TYPE  
CONDENSED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For the Year Ended June 30, 1990

	GENERAL	SPECIAL REVENUES	DEBT SERVICES	CAPITAL PROJECT FUNDS	TOTAL (MEMORANDUM)
					ONLY
<b>REVENUES</b>					
All revenues less	\$ 3,260,710	\$ 0	\$ 0	\$ 0	\$ 3,260,710
Intergovernmental	1,765,798	67,984	0	0	1,773,782
Commissions, fees and charges	3,841,858	290,378	0	0	4,132,236
Interest	771,808	10,710	8,170	426,123	1,096,811
Other	1,884,677	300	0	203	1,885,180
Sales taxes	6,964,847	0	0	0	6,964,847
Total revenues	21,000,804	462,312	8,170	426,423	21,948,524
<b>EXPENDITURES</b>					
Current					
General government	583,821	0	37,988	0	541,387
Public safety	14,001,080	300,518	0	0	14,301,608
Capital outlay	1,021,238	26,804	0	2,362,067	3,410,109
Interest and fiscal charges	0	0	682,588	0	682,588
Total expenditures	16,786,329	327,310	698,486	2,362,067	19,356,692
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	4,214,475	135,002	(690,316)	12,064,356	3,899,127
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	2,732,894	0	3,000,000	276,941	5,999,835
Operating transfers out	(5,883,241)	0	(2,360,478)	0	(7,843,659)
Revenues from proceeds	0	0	88,000	4,429,000	4,500,000
Total other financing, sources (uses)	(3,150,347)	0	717,522	4,695,941	2,279,596
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	1,064,128	135,002	27,274	1,968,295	3,840,989
<b>FUND BALANCE - BEGINNING</b>	11,608,808	544,285	80,174	7,983,848	20,277,015
<b>FUND BALANCE - ENDING</b>	\$ 12,782,241	\$ 669,997	\$ 107,448	\$ 9,946,658	\$ 23,186,592

The accompanying notes are an integral part of this statement.

CALCANYE PARISH LIBERTY  
Lafayette, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL AND  
SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET (GRAP BASIS)  
AND ACTUAL  
For the Year Ended June 30, 1996

	GENERAL FUND		VARIANCE
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Ad valorem taxes	\$ 8,180,000	\$ 8,262,750	\$ 82,750
Intergovernmental	1,544,000	1,505,750	(38,250)
Commissions, fees and charges	4,661,700	3,841,850	(819,850)
Interest	450,000	571,868	121,868
Other	454,000	1,689,677	1,235,677
Taxes levied	6,090,000	8,764,847	2,674,847
<b>Total revenues</b>	<b>21,380,700</b>	<b>23,036,891</b>	<b>1,656,191</b>
<b>EXPENDITURES</b>			
Current			
General government	591,800	500,820	90,980
Public safety	16,276,034	14,931,148	1,344,886
Capital outlay	1,493,241	1,331,719	161,522
<b>Total expenditures</b>	<b>18,361,075</b>	<b>16,763,687</b>	<b>1,597,388</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>3,019,625</b>	<b>6,273,204</b>	<b>3,253,579</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	0	2,332,094	2,332,094
Operating transfers out	(2,280,000)	(3,482,341)	(1,202,341)
<b>Total other financing sources (uses)</b>	<b>(2,280,000)</b>	<b>(1,150,247)</b>	<b>(1,127,147)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>799,625</b>	<b>5,122,957</b>	<b>4,323,332</b>
<b>FUND BALANCE - BEGINNING</b>	<b>21,658,419</b>	<b>16,608,818</b>	<b>(5,049,601)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 22,458,044</b>	<b>\$ 21,731,775</b>	<b>\$ 972,731</b>

The accompanying notes are an integral part of this statement.



SPECIAL REVENUE FUNDS

VARIANCE

BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	
		\$	%
\$ 65,900	\$ 67,984	2,084	
382,600	398,679	16,079	4.2%
25,379	23,792	1,587	
\$	\$	\$	%
\$	\$	\$	%
471,282	482,545	11,263	
\$	\$	\$	%
793,965	778,618	15,347	
29,418	28,881	537	1.8%
371,798	357,319	14,479	
99,987	125,186	25,199	
\$	\$	\$	%
\$	\$	\$	%
\$	\$	\$	%
99,987	125,186	25,199	
541,288	544,282	\$	0%
\$ 641,798	\$ 669,789	\$ 27,991	

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
PROPRIETARY FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
For the Year Ended June 30, 1998

	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
<b>OPERATING REVENUES</b>			
Salor to inmates	\$ 408,590	\$ 0	\$ 408,590
Contributions	0	125,196	125,196
Other	3,166	0	3,166
Total operating revenues	<u>411,756</u>	<u>125,196</u>	<u>536,952</u>
<b>OPERATING EXPENSES</b>			
Cost of goods sold	291,715	0	291,715
Materials and supplies	15,088	0	15,088
Salary tax	15,747	0	15,747
Depreciation	18,653	0	18,653
Administrative contract fees and premiums	0	585,176	585,176
Health claims	0	1,321,094	1,321,094
Total operating expenses	<u>331,203</u>	<u>1,906,270</u>	<u>2,237,473</u>
Operating income (loss)	80,553	(1,781,074)	(1,700,521)
Non-operating revenues Interest	3,087	89,471	92,558
Income (loss) before operating transfers	83,640	(1,691,603)	(1,607,963)
Operating transfers in	0	2,240,134	2,240,134
Operating transfers out	0	0	0
Total operating transfers	<u>0</u>	<u>2,240,134</u>	<u>2,240,134</u>
NET INCOME	83,640	548,531	632,171
RETAINED EARNINGS BEGINNING	266,217	6,993	273,210
RETAINED EARNINGS ENDING	<u>\$ 350,287</u>	<u>\$ 555,524</u>	<u>\$ 905,811</u>

The accompanying notes are an integral part of this statement.

**CALCASAS PARISH SHERIFF**  
 Lake Charles, Louisiana  
**PROPRIETARY FUND TYPES**  
**COMBINED STATEMENT OF CASH FLOWS**  
 For the Year Ended June 30, 1999

	ENTERPRISE	INTERNAL SERVICE	TOTAL MEMORANDUM ONLY
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 46,153	\$ (1,761,579)	\$ 1,697,324
Adjustment to reconcile net income (loss) to net cash provided (used) by operating activities:			
Depreciation	18,813	0	18,813
(Increase) decrease in receivables	262	(13,508)	(13,246)
Decrease in inventories	3,708	0	3,708
Increase (decrease) in accounts payable and health claims	(1,452)	128,945	127,493
Net cash provided (used) by operating activities	67,481	(1,645,142)	(1,568,264)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of capital assets	(11,270)	0	(11,270)
Interest earnings	3,087	69,471	72,558
Net cash provided (used) by investing activities	(8,183)	69,471	61,288
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Operating transfers in	0	2,348,714	2,348,714
Operating transfers out	0	0	0
Net cash provided (used) by non-capital financing activities	0	2,348,714	2,348,714
<b>NET INCREASE IN CASH BALANCES</b>	<b>71,234</b>	<b>739,026</b>	<b>795,160</b>
<b>CASH BALANCES - BEGINNING</b>	<b>214,944</b>	<b>1,261,711</b>	<b>1,615,177</b>
<b>CASH BALANCES - ENDING</b>	<b>\$ 286,178</b>	<b>\$ 1,800,737</b>	<b>\$ 2,205,917</b>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana  
Notes to the Financial Statements  
June 30, 1998

## INTRODUCTION

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs and anti-drug abuse programs. Additionally, 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 property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. BASIS OF PRESENTATION

The accompanying financial statements of the Calcasieu 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.

### B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1986

**H. REPORTING ENTITY - (Continued)**

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burden on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury financial statements would be misleading if data of the organization was not included because of the nature or significance of the relationship, the Sheriff was determined to be a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The accounts of the sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**GOVERNMENTAL FUND TYPES**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 15:142L, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law-enforcement district. Other sources of revenue include sales taxes, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1996

**C. FUND ACCOUNTING - (Continued)**

**Special Revenue Funds**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Fund**

The debt service fund accounts for the servicing of general long-term debt not being financed by proprietary funds.

**Capital Project Fund**

The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**PROPRIETARY FUND TYPES**

**Enterprise Funds**

Enterprise Funds are used to account for operations that are financial and operational in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financial or recovered primarily through user charges.

**Internal Service Fund**

The Internal Service Fund is used to account for the self-insurance fund established for health and life insurance benefits for employees and eligible dependents.

**FIDUCIARY FUND TYPES**

**Agency Funds**

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

**ACCOUNT GROUPS**

**General Fixed Assets Account Group**

The general fixed asset account group is used to account for fixed assets not accounted for in proprietary funds.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1996

C. FUND ACCOUNTING - (Continued)

General Long-term Debt Account Group

The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary funds.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting applied to fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are used to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on such fixed assets.

All fixed assets are valued at historical cost. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their fund equity (net total assets) is segregated into contributed capital and retained earnings components.

Depreciation is provided in the enterprise funds in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service lives on the straight-line basis.

The Sheriff reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1998

**E. BASIS OF ACCOUNTING**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Gross receipts are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenues at that time. All major revenues are susceptible to accrual.

Expensitures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule are accumulated unpaid vacations, sick pay and other employee amounts which are not accrued. See note I.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

**F. BUDGET PRACTICES**

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

1. Fiscal budgeting integration is employed as a management control device during the year for the general and special revenue funds. These budgets are adopted on a basis consistent with generally accepted accounting principles.
2. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
3. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
4. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
5. After holding the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Sheriff prior to the commencement of the fiscal year for which the budget is being adopted.
6. Any budgetary amendments must be approved by the Sheriff and are published in the official journal. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.
7. All budgetary appropriations lapse at the end of each year.



**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1996

## G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

## H. INVESTMENTS

Investments are stated at cost or amortized cost, except for investments in the deferred compensation agency fund which are reported at market value.

## I. INVENTORIES

Inventory at June 30, 1996, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDPA 10-590). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the consumption method using the first-in first-out (FIFO) cost flow assumption.

All other inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

## J. VACATION AND SICK LEAVE

All permanent, full-time employees earn from 10 to 20 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and can not be accumulated. Upon resignation, termination, or retirement, unused vacation leave of up to 20 days is paid to the employee or, upon death, to the employee's estate at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year up to a maximum of 36 days. However, unused sick leave is forfeited upon termination.

At June 30, 1996, employees of the sheriff's office have accumulated \$358,886 in leave privileges, computed in accordance with GASB Codification Section 650.

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1996

**J. VACATION AND SICK LEAVE - (Continued)**

The cost of prior year leave privileges, computed in accordance with the previous modification totaling \$400,081 for 1995 have been recorded as current year expenditures of the General Fund. The current year leave privileges of \$488,886 for 1996 has been recorded in the general long-term debt account group as a liability not requiring current resources.

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (reserves) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operation in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund elimination has not been made in the aggregation of this data.

**L. ENCUMBRANCES**

The sheriff does not use encumbrance accounting in the General Fund, Special Revenue Funds or the Capital Project Fund, but maintains adequate records to assure compliance with budgets and to prepare budgetary reports.

**2. LEVIED TAXES**

Due to the passage of the Calcasieu Law Enforcement Proposal on July 13, 1993, authorizing a special 1/4 per cent sales tax for a period of ten years, the Calcasieu Parish Sheriff agreed to rollback the Special Law Enforcement District ad valorem tax millage beginning July 1, 1994. The agreement is for a rollback of three and one-half mills and a rollforward over four years according to the following schedule:

	<u>Authorized Millage</u>	<u>Roll Forward</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Regular Law Enforcement District	8.16	-	8.16	Permanent
Special Law Enforcement District - June 30, 1996	7.00	1.50	4.50	6-30-96

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1996

2. **LEVIED TAXES - (Continued)**

	<u>Authorized Millage</u>	<u>Roll Forward</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Special Law Enforcement District - June 30, 1997	7.49	1.58	8.09	6-30-97
Special Law Enforcement District - June 30, 1998	7.49	.50	6.99	6-30-98
Special Law Enforcement District - June 30, 1999	7.49	-	7.49	2001

3. **CASH AND CASH EQUIVALENTS**

At June 30, 1996, the sheriff has cash and cash equivalents (book balances) totaling \$18,806,598, as follows:

Demand deposits	\$ 881,798
Interest-bearing deposits	16,825,933
Money market accounts	10,586,297
Time deposits	<u>    514,574</u>
Total	<u>\$ 26,808,598</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the sheriff has \$18,803,600 in deposits (collected bank balances). These deposits are secured from risk by \$800,000 of federal deposit insurance and \$16,340,200 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 2).

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1998

**3. CASH AND CASH EQUIVALENTS - (Continued)**

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**4. INVESTMENTS**

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by the government or its agent in the government's name.
- (2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the government's name.

At year end, the Sheriff's investment balances were as follows:

	Category			Carrying Amount	Market Amount
	1	2	3		
U.S. Treasury Bills	\$ 68,372	\$ -	\$ -	\$ 68,372	\$ 68,464
Investments not subject to categorization:					
Deferred compensation plan				\$11,085	\$11,095
Total investments				\$79,457	\$79,559

Investments of \$611,085, shown above, have been estimated as of June 30, 1998. This estimate has been based on contributions received on behalf of the Sheriff's participants, historical earnings of the various investment companies, and administrative cost valuations, based on participation in the State of Louisiana deferred compensation plan.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**  
**Notes to the Financial Statements (Continued)**  
**June 30, 1996**

**5. RECEIVABLES**

The receivables of \$1,897,558 at June 30, 1996, are as follows:

Class of Receivable	General Fund	Special Revenue Fund	Internal Service Fund	Total
Taxes - sales	\$ 46,947	\$ -	\$ -	\$ 46,947
Taxes - ad valorem	19,449	-	-	19,449
Intergovernmental	222,645	16,624	-	239,269
Civil and criminal fees	29,887	22,040	-	51,927
Transporting prisoners	11,162	-	-	11,162
Feeding prisoners	402,268	-	-	402,268
Court attendance	6,825	-	-	6,825
Commissions, etc.	21,700	-	-	21,700
Other	358,508	-	11,550	370,058
<b>Total</b>	<b>\$ 1,615,311</b>	<b>\$ 38,667</b>	<b>\$ 11,550</b>	<b>\$ 1,897,558</b>

All receivables are deemed fully collectible, and accordingly, no allowance has been provided.

**6. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1996, are as follows:

Fund	Due from Other Funds	Due to Other Funds
Inmate Commissary Fund	\$ -	\$ 4,759
Inmate Deposit Fund	4,759	-
<b>Total</b>	<b>\$ 4,759</b>	<b>\$ 4,759</b>

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1996

**7. PROPRIETARY FUNDS FIXED ASSETS**

The following is a summary of the fixed assets of the Enterprise Funds at June 30, 1996:

	Full Commissary
Furniture and equipment	\$ 14,358
Less:	
Accumulated depreciation	... 13,741
Net	\$ 28,387

**8. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Land	\$ 198,781	\$ -	\$ -	\$ 198,781
Buildings	1,328,084	364,331	-	1,692,415
Equipment	1,257,066	884,622	568,968	1,572,720
Construction in progress	... 894,939	2,328,735	-	3,223,674
Total	\$ 4,178,730	\$ 3,877,688	\$ 568,968	\$ 7,487,450

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1998

9. LONG-TERM DEBT - (Continued)

**Revenue Fund** Pursuant to Section 402 there shall be established in trust a special fund designated the "Calcasieu Parish Law Enforcement District, Special Corrections Facility Revenue bonds, 1995 Series and 1996 Series, Revenue Fund" (the "Revenue Fund"), which shall be held by the Trustee and which shall be kept separate and apart from all other funds and monies held by the Trustee. The Trustee shall administer such fund as provided in this Article IV and pursuant to the terms of the Trustee Agreement. The Trustee shall deposit into the Revenue Fund upon receipt, all Revenues, including \$234,000.00 monthly receipts and collections of Sales Tax (receipts from the United States Marshals Service and other agencies and instrumentalities of the United States of America shall not be deposited in the revenue Fund), to be disbursed as follows:

Monthly in advance on or before the 20th day of each month the Trustee shall transfer sufficient pledged Revenues, and Sales Tax receipts, held in the Revenue Fund to the following Funds and Accounts and in the following manner and order of priority:

(a) to the Interest Account of the Bond Fund, a fractional amount of the interest due on the bonds falling due on the next Interest Payment Date, such fraction being equal to the number 1 divided by the number of months preceding such Interest Payment Date since the last Interest Payment Date, so that by making equal monthly payments the issuer will always provide the necessary sum required to be on hand on each Interest Payment Date, together with such additional proportionate sum as may be required so that sufficient moneys will be available to pay interest as it becomes due. The Trustee commenced funding, as set forth herein, the Interest Account of the Bond Fund on April 20, 1995, for the 1995 Series and on July 20, 1998 for the 1996 Series; and

(b) to the Principal Account of the Bond Fund, a fractional amount of principal due on the Bonds falling due on the next principal payment date, such fraction being equal to the number 1 divided by the number of months preceding such principal payment date since the last principal payment date, so that by making equal monthly payments the issuer will always provide the necessary sum required to be on hand on each principal payment date, together with such additional proportionate sum as may be required so that sufficient moneys will be available to pay principal as it becomes due. The Trustee shall commence funding, as set forth herein, the Principal Account of the Bond Fund on December 20, 1996 for the 1995 Series and on July 20, 1998 for the 1996 Series.

Any Pledged Revenues not transferred in accordance with clauses (a) through (b) shall be retained in the Revenue Fund. If the Bond Fund contains a balance equal to the entire remaining principal and interest requirements of the Bonds, then the Revenue Fund balance may be transferred to the Trustee for operations and maintenance of the Facility or other lawful purpose.

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1998

**9. LONG-TERM DEBT - (Continued)**

Any Sales Tax receipts not transferred in accordance with clauses (a) through (k) shall be released to the issuer to be used in accordance with the proposition approved by the electorate of Calcasieu Parish, Louisiana, on July 17, 1993, at the time the Sales Tax was authorized.

*Changes in General Long-term Liabilities.* During the year ended June 30, 1998, the following changes occurred in liabilities reported in the general long-term debt account group:

	June 30, 1995	Increase/(Decrease)	June 30, 1998
Revenue Bonds	\$ 5,600,000	\$ 4,500,000	\$ 10,100,000
Compensated Absences	\$ 400,081	\$ 11,750	\$ 411,831
Totals	\$ 6,000,081	\$ 4,511,750	\$ 10,511,831

*Liquidity Requirement.* For so long as any of the Bonds are Outstanding, the issuer covenants and agrees to maintain not less than Five Million and No/100 Dollars (\$5,000,000.00) in its general fund. Those funds maintained prior to the final maturity of the bonds may be invested by the issuer in Investment Securities in its discretion. Should the balance of the issuer's general fund fall below the required Five Million and No/100 Dollars (\$5,000,000.00) during the time that any of the Bonds are Outstanding, the issuer shall be permitted a period of sixty (60) days within which to restore the required balance of Five Million and No/100 Dollars (\$5,000,000) before the issuer shall be in default of this covenant.

**10. PENSION PLAN**

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

All Sheriff's and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 or older 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 32 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage there to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 32 years of credited service



**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1996

**10. PENSION PLAN - (Continued)**

are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of one per cent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the sheriff and the retirement system that are required by GASB Codification Section F20.123:

**Year Ended June 30, 1996**

**Calcasieu Parish Sheriff**

Contribution rates:		
Employee		8.70%
Employer		6.00%
Total current-year payroll		\$ 10,744,821
Total current-year covered payroll		\$ 9,528,958

	<u>Required by Statute</u>		<u>Actual</u>
	<u>Per Cent</u>	<u>Amount</u>	
Contributions:			
Employee	8.70%	\$ 828,820	\$ 828,820
Employer	6.00%	577,296	577,296
Total	14.70%	\$ 1,406,116	\$ 1,406,116

Actuarially required contributions:	
Dollar amount	\$ 1,406,116

Percent of total actuarially required contributions of all participating employers and employees	7.04%
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**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1996

**18. PENSION PLAN - (Continued)**

The following sets forth the funded status of the plan as of June 30, 1996:

Pension Benefit Obligation (PBO)	
Total Pension Benefit Obligation (PBO) active members	\$ 340,283,860
Retirees, beneficiaries & terminated	<u>161,503,216</u>
Total Pension Benefit Obligation	501,787,076
Market value of assets	<u>483,222,031</u>
Unfunded Pension Benefit Obligation	\$ 18,564,278

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERs and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical fund information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996, comprehensive annual financial report. The Calcasieu Parish Sheriff does not guarantee the benefits granted by the system.

**Deferred Compensation Plan**

The Calcasieu Parish Sheriff offers its employees a deferral compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements - (Continued)  
 June 30, 1996

**10. PENSION PLAN - (Continued)**

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the Sheriff in an amount equal to the fair market value of the deferred account for each participant.

The fair market value of the plan's participant balances at June 30, 1996, is \$611,095. This amount has been included as an asset and liability in the balance sheet of the agency funds of the Calcasieu Parish Sheriff as of June 30, 1996.

**11. FUND BALANCE**

Reservations of fund balance represent amounts that are not appropriable or are legally reserved for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**12. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Balance on July 1, 1995	Additions	Debitons	Balance on June 30, 1996
<b>Agency funds:</b>				
Drug Forfeitures	\$ 1,088	\$ 134,284	\$ 27,564	\$ 138,208
Civil Appearance Bond	848,340	124,232	168,187	804,385
Fines and Costs	257,710	1,457,131	1,898,828	816,013
Civil Suits	47,481	2,258,071	2,258,071	51,481
Work Release Program	3,037	54,833	25,879	1,631
Invested Deposit	27,071	697,536	839,611	28,996
Tax Collection	820,742	81,515,881	81,259,845	796,778
Deferred Compensation	582,828	127,228	58,962	651,094
<b>Total</b>	<b>\$ 1,798,789</b>	<b>\$ 86,681,217</b>	<b>\$ 86,375,231</b>	<b>\$ 2,014,928</b>

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
 Notes to the Financial Statements (Continued)  
 June 30, 1996

**13. CONTINGENCIES AND COMMITMENTS**

**General Fund**

The Sheriff is a defendant in a number of estimated lawsuits which have arisen in the normal course of operations. In the opinion of the Sheriff's legal counsel the estimated liability associated with these lawsuits totalled \$82,979. This loss contingency has been recorded as a liability of the general fund.

**Self-Insurance**

The Sheriff is self-insured for health and life benefits coverage. Claims are paid from the Health and Life Insurance Internal Service Fund which is funded by contributions from other funds and, in some instances, employees. The contributions are determined by projected losses based on historical claims experience.

The following schedule reflects the amounts of self-insurance and outside coverage as of June 30, 1996:

Area Covered	Deductible Amount — (Self-Insured) —	Limits of Outside Liability Coverage
Group Health	\$ 50,000	\$ 1,000,000
Group Life	-	1 % of annual pay plus \$2,000.00

Upon reaching age 65 group life benefits decrease 25% and upon reaching age 70 group life benefit decrease by 50%.

All known claims filed and an estimate of all incurred but unreported claims existing at June 30, 1996 have been recorded as an estimated liability for health claims in the Internal Service Fund.

**Capital Project Fund**

The Sheriff is constructing a 350 bed adult detention facility at the Calcasieu Correctional Center. The total estimated cost to complete the construction is approximately \$11,738,034. At June 30, 1996, the Sheriff has spent \$1,557,077 and is committed for an additional \$8,238,837 of the total estimated amount. This construction plan will be financed by two bond issues. The first being \$9,800,000 of 7.25% Special Corrections Facility Revenue Bonds, 1999 Series A. The second being \$4,900,000 of 7.25% Special Corrections Facility Revenue Bonds, 1996 Series A.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
Notes to the Financial Statements (Continued)  
June 30, 1996

18. SUBSEQUENT EVENTS

On December 17, 1995, the Sheriff adopted a resolution providing for the approval of a Cooperative Economic Development and Financing Agreement and authorizing the issuance, execution, negotiation, sale and delivery of Certificates of Indebtedness of the Calcasieu Parish Law Enforcement District, along with the City of Lake Charles, Louisiana, Simon Property, Group, L. P., and the Calcasieu Parish School Board.

## SUPPLEMENTAL INFORMATION SCHEDULES

## SPECIAL REVENUE FUNDS

### REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Parish Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

### SOUTHWEST LOUISIANA CRIMINALISTICS LABORATORY FUND

As provided by Louisiana Revised Statutes 40:2264.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The Fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana  
SPECIAL REVENUE FUNDS  
COMBINED BALANCE SHEET  
June 30, 1996

	REGIONAL LAW ENFORCEMENT TRAINING ACADEMY	SOUTHWEST LOUISIANA CRIMINALISTICS LABORATORY	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,119	\$ 991,903	\$ 1,003,022
Accounts receivable	8,984	28,713	37,697
<b>TOTAL ASSETS</b>	<b>\$ 20,103</b>	<b>\$ 1,020,616</b>	<b>\$ 1,040,719</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$ 0	\$ 0	\$ 0
Fund equity - fund balances - unreserved - undesignated	20,103	1,020,616	1,040,719
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 20,103</b>	<b>\$ 1,020,616</b>	<b>\$ 1,040,719</b>



**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana  
**SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
 For the Year Ended June 30, 1996

	REGIONAL LAW ENFORCEMENT TRAINING ACADEMY	SOUTHWEST LOUISIANA CRIMINALISTICS LABORATORY	TOTAL
<b>REVENUES</b>			
Training fees	\$ 59,000	\$ 0	\$ 59,000
Crime laboratory fees	0	311,589	311,589
Interest earnings	116	18,684	18,799
Grants	8,284	59,080	67,364
Other	0	380	380
Total revenues	<u>68,320</u>	<u>494,185</u>	<u>562,513</u>
<b>EXPENDITURES</b>			
Crime laboratory	0	282,219	282,219
Training expenses	48,209	0	48,209
Capital outlay	15,239	16,271	31,510
Total expenditures	<u>63,439</u>	<u>298,490</u>	<u>361,929</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,881</b>	<b>195,695</b>	<b>200,576</b>
<b>OTHER FINANCING (USES)</b>			
Operating transfers out	0	0	0
Total other financing (uses)	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>4,881</b>	<b>195,695</b>	<b>200,576</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>12,582</b>	<b>511,871</b>	<b>524,453</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 17,463</b>	<b>\$ 627,876</b>	<b>\$ 645,339</b>

## TRUSTARY FUND TYPE - AGENCY FUNDS

### **DEFERRED COMPENSATION FUND**

The Deferred Compensation Fund accounts for the contributions elected for deferral by employees of the Calcasieu Parish Sheriff and the subsequent distribution of these participants balances.

### **DRUG FORFEITURE FUND**

The Drug Forfeiture Fund accounts for the collection of seized assets, and the subsequent distribution of these assets upon judgement of forfeiture by courts under to the General Fund and other recipients in accordance with applicable laws.

### **CASH APPEARANCE BOND FUND**

The Cash Appearance Bond Fund accounts for the collection of bonds and payment of these collections to the General Fund and other recipients in accordance with applicable laws.

### **FINES AND COSTS FUND**

The Fines and Costs Fund accounts for the collection of fines and costs and payment of these collections to the General Fund and other recipients in accordance with applicable laws.

### **CIVIL SUITS FUND**

The Civil Suits Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales, and garnishments.

### **WORK RELEASE PROGRAM FUND**

The Work Release Program Fund accounts for the wages earned by inmates who are employed through the work release program while they are serving their sentences. The inmate deposits his wages in the Fund and the Sheriff disburses the funds according to applicable laws.

### **INMATE DEPOSIT FUND**

The Inmate Deposit Fund accounts for deposits made by and for prisoners to their individual accounts. Payments from this fund are made to the Inmate Commissary Enterprise Funds for purchases of personal items by prisoners and refunds to prisoners when they are released.

### **TAX COLLECTOR FUND**

Article V, Section 33 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CALCABLE PAPER SERVICE  
Life Care, Limited  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINED BALANCE SHEET  
June 30, 1996

	DEFERRED COMPENSATION	DEBTS FORFEITURES	GAIN APPEARANCE BOND	FIDUCIARY AND COSTS
<b>ASSETS</b>				
Cash	\$ 0 \$	108,304 \$	104,521 \$	506,835
Investments	811,895	0	0	0
Due from other fund	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 811,895 \$</b>	<b>108,304 \$</b>	<b>104,521 \$</b>	<b>506,835</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Due to other funds	\$ 0 \$	0 \$	0 \$	0
Liabilities - due to taxing bodies and others	611,895	108,304	104,521	506,835
Fund equity - fund balances	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 611,895 \$</b>	<b>108,304 \$</b>	<b>104,521 \$</b>	<b>506,835</b>

	CFR REDS	WAGE RELEASER PROGRAM	IMMATE DISPENSE	TAX COLLECTION	TOTAL
\$	31,426 \$	1,621 \$	18,734 \$	796,778 \$	1,394,339
	0	0	0	0	641,895
	0	0	4,792	0	4,791
\$	31,426 \$	1,621 \$	14,334 \$	796,778 \$	2,014,528
\$	0 \$	0 \$	0 \$	0 \$	0
	31,426	1,621	14,334	796,778	1,394,339
		0	0	0	0
\$	31,426 \$	1,621 \$	14,334 \$	796,778 \$	2,014,528

CALCASIEU PARISH SHERIFF  
 Lake Charles, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS**  
 For the Year Ended June 30, 1996

	DEFERRED COMMITMENTS	DUE FIDUCIARIES	CASH APPEARANCE DUES	FEES AND COSTS
<b>BALANCES AT BEGINNING OF YEAR</b>	<b>\$ 343,828</b>	<b>\$ 1,808</b>	<b>\$ 149,280</b>	<b>\$ 317,713</b>
<b>ADDITIONS:</b>				
Contributions	118,052	0	0	0
Refunds	0	780	0	0
Cash appearance bonds	0	0	124,501	0
Fees and costs	0	0	0	1,817,150
Suits, sales, interests, etc.	0	0	0	0
Deposits by inmates	0	0	0	0
Taxes, licenses, etc.	0	0	0	0
Refunds distribution related	0	170,484	0	0
Investment earnings	48,175	0	0	0
Total additions	166,227	171,264	124,501	1,817,151
Total	510,055	172,268	273,601	3,214,865
<b>REDUCTIONS:</b>				
Reimbursements of services, fees, for lawyers, fines, and costs:				
General Fund	0	16,340	651	155,047
District Attorney	0	5,437	648	305,825
Police Jury	0	0	0	668,499
Parish Council	0	0	0	32,054
Clerk of Court	0	0	0	791,756
Criminal court	0	5,437	0	40,055
Criminal indigent transcript	0	0	0	58,931
Indigent Defender Board	0	0	995	298,721
Judicial Expense Fund	0	0	610	50,651
Sealmore, Louisiana				
Criminology Laboratory	0	0	0	154,676
Louisiana Commission on Law Enforcement	0	0	0	23,308
Refunds				
Cash bonds	0	780	165,282	0
Other	0	0	0	4,167
Reimbursements of civil suits:				
General Fund	0	0	0	0
Clerk of Court	0	0	0	0
Other clerks and clerks	0	0	0	0
Laurens	0	0	0	0
Attorneys, appraisers, and other fees	0	0	0	0
Merchandise purchased from metropolitan courts	0	0	0	0
Refunds to inmates	0	0	0	0
Administrative charges	1,880	0	0	568
Settlement to taxing bodies and others	50,580	0	0	48,892
Total reductions	51,860	27,564	166,387	1,898,818
<b>BALANCES AT END OF YEAR</b>	<b>\$ 458,195</b>	<b>\$ 144,704</b>	<b>\$ 107,214</b>	<b>\$ 1,316,047</b>

CIVIL SUITS	WOMEN RELEASE PROGRAM	EMMATE DISCOUNTS	TAX COLLECTION	TOTAL
\$ 47,481	\$ 3,677	\$ 27,871	\$ 628,740	\$ 1,708,769
0	0	0	0	118,972
0	0	0	0	780
0	0	0	0	124,372
0	0	0	0	1,855,151
2,258,001	0	0	0	2,258,971
0	24,875	677,536	0	652,411
0	0	0	\$1,217,944	\$1,217,944
0	0	0	0	375,484
0	0	0	375,978	218,342
2,258,001	24,875	677,536	\$1,217,944	\$4,714,355
2,258,462	21,510	664,607	\$1,218,250	\$4,215,240
0	0	0	0	252,888
0	0	0	0	215,918
0	0	0	0	658,499
0	0	0	0	32,654
0	0	0	0	51,728
0	0	0	0	48,398
0	0	0	0	36,952
0	0	0	0	299,316
0	0	0	0	52,362
0	0	0	0	334,678
0	0	0	0	35,358
0	0	0	0	368,262
0	0	0	0	-4,162
296,762	0	0	0	296,762
379,518	0	0	0	379,518
-4,142	0	0	0	-4,142
1,299,562	0	0	0	1,299,562
115,711	0	0	0	115,711
0	0	480,389	0	480,389
0	0	229,521	0	229,521
0	0	0	0	1,668
0	21,875	0	\$1,219,440	\$1,468,385
2,258,006	21,875	628,871	\$1,219,440	\$4,208,912
\$ 51,428	\$ 1,611	\$ 24,734	\$ 766,778	\$ 2,418,548



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## INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Wayne F. McIlwain  
 Calcasieu Parish Sheriff  
 Lake Charles, LA

We have audited the general purpose financial statements of the Calcasieu Parish Sheriff, a component unit of the Calcasieu Parish Police Jury, for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. These general purpose financial statements are the responsibility of the Calcasieu Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Calcasieu Parish Sheriff taken as a whole. The accompanying schedule of federal financial assistance is presented for purpose of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Lake Charles, LA  
 December 18, 1996

*Langley, Williams & Co.*

CALCASIEU PARISH SHERIFF  
 Lake Charles, Louisiana  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 For the Year Ended June 30, 1996

<u>Federal Grantor/Pass Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>
U. S. Department of <u>Education</u>			
Passed through Louisiana Department of Agriculture	10-554	N/A	\$ 8,842
<u>Other Federal Agencies</u>			
Department of Justice Community Policing Contract	-	-	246,383
<u>Total Federal Assistance</u>			<u>\$ 255,225</u>



Cash/Account or (Deferred) Revenue at July 1, 1999	Receipts or Revenue Recognized	Disbursements (Expenditures)	Cash/Account or (Deferred) Revenue at June 30, 1999
\$ 5,179	\$ 8,842	\$ 8,183	\$ 6,008
_____	249,282	249,282	_____
\$ 5,179	\$ 255,124	\$ 257,465	\$ 6,008



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OF AICPA

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

Honorable Wayne F. McGivern  
Calcasieu Parish Sheriff  
Lake Charles, LA

We have audited the general purpose financial statements of the Calcasieu Parish Sheriff, a component unit of the Calcasieu Parish Police Jury, for the year ended June 30, 1986, and have issued our report thereon dated December 18, 1986.

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-128, Audit 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 general purpose financial statements are free of material misstatement.

The management of the Calcasieu 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 executed 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, 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.

In planning and performing our audit of the general purpose financial statements of Calcasieu Parish Sheriff for the year ended June 30, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Honorable Wayne F. McDowell  
Calcasieu Parish Sheriff  
Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be 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 specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We noted other matters involving the internal control structure and its operations that we have reported to the Calcasieu Parish Sheriff in a separate letter dated December 18, 1996.

This report is intended solely for the use of the Calcasieu Parish Sheriff, the Louisiana Legislative Auditor, the cognizant federal audit agency, and other federal and Louisiana audit agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Calcasieu Parish Sheriff, is a matter of public record.

Lake Charles, LA  
December 18, 1996

*Joseph R. Williams, Jr.*



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### INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Wayne F. McElveen  
Caldwell Parish Sheriff  
Lake Charles, LA

We have audited the general purpose financial statements of the Caldwell Parish Sheriff, a component unit of the Caldwell Parish Police Jury, for the year ended June 30, 1996, and have issued our report thereon dated December 18, 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, *Audit 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 general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 18, 1996.

The management of the Caldwell 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection 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.

Honorable Wayne McIlbrann  
Calcasieu Parish Sheriff  
Page 2

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

1. Revenue/Cash Receipts
2. Expenditures/Cash Disbursements

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 year ended June 30, 1996, the Calcasieu Parish Sheriff, had no major federal financial assistance programs and expended 100% percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

1. Food Distribution Program
2. Community Policing Program

We performed tests of controls, as required by OMB Circular A-128, 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 would not necessarily disclose all matters in the internal control structure that might be 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 operation that we considered to be material weaknesses as defined above.

We noted other matters involving the internal control structure and its operations that we have reported to the Calcasieu Parish Sheriff, in a separate letter dated December 18, 1996.

Honorable Wayne McEwen  
Calcasieu Parish Sheriff  
Page 2

This report is intended solely for the use of the Calcasieu Parish Sheriff, the Louisiana Legislative Auditor, the cognate federal audit agency, and other Federal and Louisiana audit agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Calcasieu Parish Sheriff, is a matter of public record.

Lake Charles, LA  
December 18, 1995

*Joseph W. Williams, Jr.*



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

Honorable Wayne F. McEwen  
Calcasieu Parish Sheriff  
Lake Charles, LA

We have audited the general purpose financial statements of the Calcasieu Parish Sheriff, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 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 the provisions of Office of Management and Budget Circular A-128, *Audit 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 general purpose financial statements are free of material misstatement.

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

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

This report is intended solely for the use of the Calcasieu Parish Sheriff, the Louisiana Legislative Auditor, the cognate Federal audit agency, and other federal and Louisiana audit agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Calcasieu Parish Sheriff is a matter of public record.

Lake Charles, LA  
December 18, 1996

*Langley, Williams & Co.*

Honorable Wayne F. McElveen  
Calcasieu Parish Sheriff  
Page 2

This report is intended solely for the use of the Calcasieu Parish Sheriff, the Louisiana Legislative Auditor, the cognizant federal audit agency, and other federal and Louisiana audit agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Calcasieu Parish Sheriff, is a matter of public record.

Lake Charles, LA  
December 18, 1999

*Langley, William F., Jr.*





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

Honorable Wayne F. McEnroe  
Calcasieu Parish Sheriff  
Lake Charles, LA

We have audited the general purpose financial statements of the Calcasieu Parish Sheriff, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

In connection with our audit of the general purpose financial statements of the Calcasieu Parish Sheriff, and with our consideration of the Calcasieu Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128,  *audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Calcasieu Parish 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 Calcasieu 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 solely for the use of the Calcasieu Parish Sheriff, the Louisiana Legislative Auditor, the cognate Federal audit agency, and other Federal and Louisiana audit agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Calcasieu Parish Sheriff, is a matter of public record.

Lake Charles, LA  
December 18, 1996

*Langley, Williams & Co.*





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December 18, 1996

Honorable Wayne F. McElveen  
Caldesia Parish Sheriff  
Lake Charles, LA 70601

In planning and performing our audit of the financial statements of the Caldesia Parish Sheriff for the year ended June 30, 1996, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated December 18, 1996, on the financial statements of the Caldesia Parish Sheriff.

We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

LANGLEY, WILLIAMS & COMPANY

### General Fund

**General Fixed Asset Account Group** - During our testing of fixed assets, the following items were noted:

- a) The Fixed Asset Ledger did not reconcile to the General Ledger. To ensure that fixed assets are properly accounted for these differences must be reconciled.
- b) Several items had no tag numbers. Additionally, some fixed assets had different tag numbers than the numbers reported on the Fixed Asset Ledger. To provide a proper audit trail, the Calcasieu Parish Sheriff should place tag numbers on all fixed assets. These tag numbers should agree to the Fixed Asset Ledger Report.
- c) We noted that there is no written authorization for the deletion of fixed assets. To ensure a proper audit trail, the Calcasieu Parish Sheriff should have written documentation authorizing the deletion of all fixed assets. Additionally, fixed assets determined to be obsolete should be disposed of properly.

### Income Fund

The Income Fund is still using a manual system to account for income deposits. We recommend that the Calcasieu Parish Sheriff obtain a computerized accounting system to account for income deposits. Management has indicated they are currently evaluating the use of a fully functional computerized accounting system.

### Personal use of Assets

The organization currently assigns vehicles to patrol, deputies, correctional center, supportive, administration, etc. In most cases there is a determinate amount of personal use of these autos. However, the organization should maintain the extent of personal use of autos provided to employees and reflect this total as compensation to the respective employees.

### Organizational Structure

The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates the need for a Management Team to be appointed and remain involved in the financial affairs of the Organization to provide oversight and independent review functions.