

OFFICIAL
FILE COPY

DO NOT TAKE OUT

(Some necessary
copies from this
copy and FILED
BACK in FILE)

98201754
3092
58

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Financial Report

Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, county and other appropriate public officials. The report is available for public inspection at the State Board of Accountancy, Legislative Auditor's office, when appropriate, at the office of the parish clerk of court.

Release Date DEC 23 1998

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
COMBINED STATEMENTS - GOVERNMENT	
Combined balance sheet - all fund types and account groups	4-5
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	6
Statement of revenues, expenditures, and changes in fund balances - Budget (GNAP basis) and actual - governmental fund types - General Fund and Special Revenue Fund	7
Comparative statement of revenues, expenses and charges in retained earnings - Internal Service Fund	8
Comparative statement of cash flows - Internal Service Fund	9
Notes to financial statements	10-26
SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS AND ACCOUNT GROUP	
General Fund:	
Comparative balance sheet	20
Statement of revenues, expenditures, and changes in fund balances - Budget (GNAP basis) and actual	21
Statement of expenditures compared to budget (GNAP basis)	22
Special Revenue Fund:	
Public Welfare Fund -	
Comparative balance sheet	24
Statement of revenues, expenditures, and changes in fund balances - Budget (GNAP basis) and actual	25
DEPT SERVICE FUND:	
DEPT CONTRIBUTIONS OF Subordinate Fund -	
Comparative balance sheet	27
Comparative statement of revenues, expenditures, and changes in fund balances	28
Capital Projects Fund:	
Comparative balance sheet	40
Comparative statement of revenues, expenditures, and changes in fund balances	41

	Page
Internal Service Funds:	
Group Self-Insurance Fund :	
Comparative balance sheet	41
Comparative statement of revenues, expenses, and	
changes in retained earnings	44
Comparative statement of cash flows	45
Fiduciary Fund Type - Agency Funds:	
Combining balance sheet	47
Combining statement of changes in assets and	
liabilities	48-49
General Long-term Debt Account Group:	
Comparative statement of general long-term debt	51
INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION	
Independent Auditor's Report on Compliance and On Internal	
Control Over Financial Reporting based on an Audit	
of Financial Statements performed in accordance with	
GOVERNMENT ACCOUNTING STANDARDS	52-54
Prior Year Audit Findings	55

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1000 Lakeside Drive
Suite 1000
Lafayette, Louisiana 70501
Phone: (337) 281-1100
Fax: (337) 281-1101
www.kcsr.com

1000 Lakeside Drive
Suite 1000
Lafayette, Louisiana 70501
Phone: (337) 281-1100
Fax: (337) 281-1101
www.kcsr.com

Independent Auditors' Report

1000 Lakeside Drive
Suite 1000
Lafayette, Louisiana 70501
Phone: (337) 281-1100
Fax: (337) 281-1101
www.kcsr.com

1000 Lakeside Drive
Suite 1000
Lafayette, Louisiana 70501
Phone: (337) 281-1100
Fax: (337) 281-1101
www.kcsr.com

1000 Lakeside Drive
Suite 1000
Lafayette, Louisiana 70501
Phone: (337) 281-1100
Fax: (337) 281-1101
www.kcsr.com

The Honorable David J. Brown
Lafayette Parish Sheriff
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Parish Sheriff, as of and for the year then ended June 30, 2008. These general purpose financial statements are the responsibility of the Lafayette Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and SECURITY Auditing Standards, issued by the Comptroller General of the United States. 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 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 Lafayette Parish Sheriff, as of June 30, 2008, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Lafayette 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 respective general purpose financial statements taken as a whole.

MEMBER OF
SERVICES NETWORK OF
CERTIFIED PUBLIC ACCOUNTANTS
OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated December 1, 1998 on our consideration of the Sheriff's compliance with laws and regulations and on the internal control over financial reporting.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

Kolder, Champagne, Moore & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 1, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

LIFEPOINT HOTELS LIMITED
 LifePoint, Limited

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types
 Year Ended June 30, 1998

	General	Special Revenue	State General	Capital Projects	Totals	
					Governmental Funds	Funds
Revenues:						
Ad valorem taxes	\$ 8,773,027	\$ -	\$ -	\$ -	\$ 8,773,027	\$ 8,773,026
Intergovernmental revenues -						
Federal grants	543,971	-	-	-	543,971	543,970
State revenue sharing funds	755,150	-	-	-	755,150	755,150
State supplemental pay	7,557,550	-	-	-	7,557,550	7,557,550
State, city and parish grants	7,500,553	-	-	867,900	8,368,453	8,368,453
Taxes, charges, and commissions						
for services -						
Court and judicial fees	7,286,214	-	-	-	7,286,214	7,286,214
Court of appeals	25,486	-	-	-	25,486	25,486
Transporting prisoners	80,313	-	-	-	80,313	80,313
Housing and housing programs	4,273,875	-	-	-	4,273,875	4,273,875
Sales of temporary goods	-	6,177	-	-	6,177	6,177
Vending machine income	-	9,488	-	-	9,488	9,488
Telephone connection income	-	173,888	-	-	173,888	173,888
Interest income	445,870	75,875	3,299	86,474	611,518	611,518
Miscellaneous	50,242	-	-	-	50,242	50,242
Total Revenues	38,657,489	283,898	3,299	86,474	39,031,160	39,031,159
Expenditures:						
Capital -						
Public works						
Personnel services and related benefits	17,493,099	34,408	-	-	17,527,506	17,527,506
Operating services	1,077,262	34,408	-	-	1,111,670	1,111,670
Materials and supplies	251,762	-	-	-	251,762	251,762
Other charges	1,189,650	-	-	-	1,189,650	1,189,650
Debt service -						
Principal payments	-	-	180,000	-	180,000	180,000
Interest and fiscal charges	-	-	85,497	-	85,497	85,497
Capital outlay	-	1,891	-	2,117,308	2,119,199	2,119,199
Total Expenditures	20,008,719	70,701	265,497	2,119,308	22,464,225	22,464,225
Excess (deficiency) of revenues over expenditures	18,648,770	213,197	3,832	(1,032,834)	16,832,965	16,566,934
Other financing (source) (uses):						
Operating transfers in	153,650	-	84,000	5,780,000	6,017,650	6,017,650
Operating transfers out	(9,441,500)	(700,000)	-	-	(10,141,500)	(10,141,500)
Sale of assets	81,133	-	-	-	81,133	81,133
Total other financing (source) (uses)	(9,206,717)	(700,000)	84,000	5,780,000	(3,042,617)	(3,042,617)
Excess (deficiency) of revenues and other sources over expenditures and other uses	9,442,053	513,197	4,864	(452,834)	9,507,340	9,524,317
Fund balances, beginning	9,573,890	31,256	51,368	(68,767)	9,687,747	9,687,746
Fund balances, ending	\$ 19,015,943	\$ 526,453	\$ 55,232	\$ (121,597)	\$ 19,576,031	\$ 19,576,063

The accompanying notes are an integral part of this statement.

PROPERTY TAXES STATE
Charlotte, Louisiana

Statement of Revenues, Expenditures, and Charges to Fund Balances -
 Budget (GAAP Basis) and Actual - Governmental Fund Type - General Fund and Special Revenue Fund
 Year Ended June 30, 1998

	GOVERNMENTAL FUND			SPECIAL REVENUE FUND		
	Budget	Actual	Net 1997 - Favorable/ Unfavorable	Budget	Actual	Net 1997 - Favorable/ Unfavorable
Revenues:						
Ad valorem taxes	\$ 8,775,000	\$ 8,775,007	\$24,000	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	200,000	266,700	123,000	-	-	-
State income sharing grant	370,000	370,700	700	-	-	-
State supplemental aid	1,150,000	1,111,300	(38,700)	-	-	-
State, CFB and local grants	1,000,000	1,000,000	0	-	-	-
Fees, charges, and collections for services -						
Civil and criminal fees	1,180,000	1,266,874	86,874	-	-	-
Court attachments	31,000	25,000	(6,000)	-	-	-
Transporting prisoners	31,000	33,300	2,300	-	-	-
Training and bonding programs	1,200,000	1,171,070	(28,930)	-	-	-
Sale of commodity goods	-	-	-	5,000	4,000	(1,000)
Vending machine income	-	-	-	5,000	4,000	(1,000)
Telephone collection income	-	-	-	250,000	250,000	-
Interest income	450,000	460,870	10,870	70,000	70,870	870
Miscellaneous	20,000	20,000	0	-	-	-
Total revenues	14,086,000	14,653,447	567,447	295,000	288,870	(6,130)
Expenditures:						
Current -						
Police services						
Police salaries and benefits	12,170,000	12,458,000	288,000	-	-	-
Operating services	1,300,000	1,420,000	120,000	70,000	70,000	0
Materials and supplies	280,000	280,700	700	-	-	-
Other charges	1,190,000	1,190,000	0	-	-	-
Capital outlay						
Total expenditures	15,940,000	16,348,700	408,700	70,000	70,000	0
Excess (deficiency) of revenues over expenditures	2,146,000	2,304,747	158,747	225,000	218,870	(6,130)
Other financing sources (uses):						
Operating transfers in	70,000	70,000	-	-	-	-
Operating transfers out	(1,400,000)	(1,400,000)	-	(700,000)	(700,000)	-
Sale of assets	31,000	30,000	(1,000)	-	-	-
Total other financing sources (uses)	(1,339,000)	(1,330,000)	9,000	(700,000)	(700,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(113,000)	74,747	138,747	155,000	148,870	(6,130)
Fund balances, beginning	2,173,000	2,173,000	0	20,000	20,000	0
Fund balances, ending	\$ 2,060,000	\$ 2,247,747	\$87,747	\$ 175,000	\$ 168,870	\$ (6,130)

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SHERIFF
 Lafayette, Louisiana
 Internal Service Fund
 Group Self-Insurance Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
 Years Ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
Operating revenues:		
Contributions - employees	\$3,628,648	\$4,991,413
Contributions - employees	352,493	389,578
Other	<u>122,884</u>	<u>7,412</u>
Total operating revenues	<u>4,104,025</u>	<u>5,388,403</u>
Operating expenses:		
Administrative fees and insurance premiums	325,748	343,798
Long fund payments	2,794,945	1,398,138
Other	<u>28,892</u>	<u>18,389</u>
Total operating expenses	<u>3,150,585</u>	<u>2,760,325</u>
Operating income	953,440	568,078
Nonoperating revenues:		
Interest earned	<u>81,213</u>	<u>60,688</u>
Net income	103,653	60,688
Retained earnings, beginning	<u>3,132,608</u>	<u>2,541,407</u>
Retained earnings, ending	<u>\$3,236,261</u>	<u>\$2,602,095</u>

The accompanying notes are an integral part of this statement.

LAPOYETTE PAPER COMPANY
 Lafayette, Louisiana
 Internal Revenue Fund
 Group Self-Insurance Fund

Comparative Statement of Cash Flows
 Years Ended June 30, 1998 and 1997

	1998	1997
Cash Flows From operating activities:		
Operating income	\$ 278,750	\$ 288,808
Adjustments to reconcile operating income to net cash provided by operating activities -		
Changes in assets and liabilities:		
Decrease (Increase) in prepaid expenses	6,204	(8,324)
Decrease (Increase) in due from others	(8,214)	-
Increase (Decrease) in claims payable	(14,823)	(44,252)
Total adjustments	(16,833)	(52,776)
Cash provided by operating activities	261,917	236,032
Cash Flows from investing activities:		
Internal borrow	82,221	80,000
Increase in cash and cash equivalents	245,280	276,032
Cash and cash equivalents, beginning of year	2,422,522	266,258
Cash and cash equivalents, end of year	2,667,792	542,290

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

NOTES TO Financial Statements

4) Summary of Significant Accounting Policies

As provided by Article V, Section 17 of the Louisiana Constitution of 1974, the Lafayette Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-call patrols, investigations, et cetera, and across 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 collecting and distributing all various property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Lafayette Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, "Audits of State and Local Governments Unigs."

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, 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. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish consolidated government as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises an oversight responsibility, such as the

LAFAYETTE PARISH SHERIFF
LAFAYETTE, LOUISIANA

Notes to Financial Statements (Continued)

parish government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

B. 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 comprise its assets, liabilities, fund equity, revenues, and expenditures. 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 Funds :

General Fund

The General Fund, as provided by Louisiana Revised Statute 28:2432, 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 state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for, and the payment of costs related to, the acquisition, construction or renovation of major capital facilities.

Fiduciary Funds -

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation programs, inmate monies, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, plan participants, inmates, deputies, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (subject equal limitations) and do not involve measurement of results of operations.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Lafayette Parish Sheriff are accounted for in Internal Services Funds.

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, either than in the General Fund. General fixed assets provided by the parish government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the General Fund.

SAFARETTE PARKER SHERIFF
Mifflinville, Louisiana

Notes to Financial Statements (Continued)

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement basis applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund and the special revenue funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, having due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources inasmuch as the transfer is authorized by the Sheriff. Also, proceeds from long-term loans and the sale of fixed assets are recognized as other financing sources when received.

B. Budget and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

LAFFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Statement of Cash Flows

For purposes of the statement of cash flows, the Internal Service Fund considers all highly liquid investments with a maturity of three months or less which purchased to be cash equivalents.

H. Interfund Receivables/Payables

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

I. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of costs (first-in, first-out) or market and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

J. Vacation and Sick Leave

Full-time employees of the Sheriff's office earn from 10 to 18 hours of annual compensated leave per month depending on total years of service. Annual compensated leave shall be granted in lieu of vacation, sick leave, and family time. Part-time employees hired prior to December 31, 1992, earn 3 hours of annual compensated leave per month. Part-time employees hired subsequent to December 31, 1992, do not earn annual compensated leave. Prior to July 1, 1994, employees were allowed to carry forward a maximum of 48 hours of annual compensated leave beyond the end of the calendar year. Effective, July 1, 1994, accumulated annual leave must be converted to sick leave and family time in order to be carried forward subsequent to the fiscal year end. However,

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

employees shall not be paid for accrued but unused sick leave and family time upon leaving the employ of the Sheriff's Office. As June 30, 1998, the Sheriff has accrued unused leave benefits as required to be reported in accordance with GSA statement No. 11, "Accounting For Compensated Absences".

K. Accruals

Accruals accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portion of the applicable appropriation, as not employed by the Sheriff as an extension of formal budgetary integration in the funds.

L. Post-Retirement Health, Life and Life Insurance Benefits

The Sheriff has an established policy regarding the payment or cost of providing continuing health care and life insurance benefits for the retired employees. Should an officer become disabled in the line of duty, the Sheriff will waive one-half of the cost of the officer's health insurance. As June 30, 1998, four officers are receiving waiver due to disability incurred in the line of duty.

M. Capitalization of Interest Revenue

It is the policy of the Lafayette Parish Sheriff to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets.

N. Fund Equity

1. Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

2. Designated fund balances

Designated fund balances represent monies given for future use of financial resources.

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

D. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

F. Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(B) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1998, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$13,329,396 as follows:

Demand deposits and cash on hand	\$ 181,843
Money market accounts	8,451,713
Time deposits	4,695,840
Total	\$13,329,396

These deposits are stated at cost, which approximates market. Under state law, these deposits, for 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable

LACHERITE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

to both parties. Deposit balances (bank balances) at June 30, 1998, are covered as follows:

Bank balances	\$13,473,804
Federal deposit insurance	\$ 143,458
Pledged securities (Category 1)	18,436,332
total	32,053,594
Excess of federal insurance and pledged securities over bank balances	\$ 1,580,000

Pledged securities in Category 1 include unsecured or unregistered investments for which the securities are held by the bank, or by the State department or agency, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 1) conditions waived pursuant to 18:1218 impose 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) Due From Other Governmental Units

A summary of due from other governmental units of \$1,473,280 at June 30, 1998 follows:

	General Fund	Capital Projects	Total
AD valorem taxes	\$ 13,430	\$ -	\$ 13,430
Intergovernmental revenues -			
Federal grants	34,348	-	34,348
State supplemental pay	92,745	-	92,745
Video poker commissions	17,845	-	17,845
State, city and parish grants	178,853	448,880	627,733
Fees, charges and commissions for services -			
Civil and criminal fee	34,783	-	34,783
Court attendance	4,538	-	4,538
Transporting prisoners	17,856	-	17,856
Feeding and housing prisoners -			
parish government	82,513	-	82,513
state government	188,171	-	188,171
federal government	382,883	-	382,883
Miscellaneous	13,188	-	13,188
Total	\$1,018,480	\$448,880	\$1,473,280

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(4) <u>Deferred Liabilities - Easements</u>	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">INTERESTED</td> <td style="text-align: center;">INTERESTED</td> </tr> <tr> <td style="text-align: center;"><u>RECEIPTS</u></td> <td style="text-align: center;"><u>RECEIPTS</u></td> </tr> </table>	INTERESTED	INTERESTED	<u>RECEIPTS</u>	<u>RECEIPTS</u>
INTERESTED	INTERESTED				
<u>RECEIPTS</u>	<u>RECEIPTS</u>				
General Fund	\$293,001	\$ -			
State Welfare Fund	3,379	-			
Capital Projects Fund	-	280,207			
Agency Funds:					
Veterans Service Fund	-	1,379			
Sheriff's Fund	<u> </u>	<u>1,824</u>			
	<u>\$293,480</u>	<u>\$281,606</u>			
	*****	*****			

(5) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October or November. Billed taxes are due by December 31. Becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessors of Lafayette Parish and are collected by the Sheriff. The taxes are retained in the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1994, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 26.79 mills on property with assessed valuations totaling \$31,331,944.

Total law enforcement taxes levied during 1994 were \$8,718,884. Total ad valorem taxes receivable recorded in the General Fund as June 30, 1994 amount to \$14,858.

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

16) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Vehicles and Equipment	Buildings	Construction in Progress	Total Fixed Assets
Balance, June 30, 1997	\$1,827,068	\$2,828,478	\$221,823	\$ 4,877,369
Additions	1,270,104	47,881	984,084	3,582,069
Reductions	(116,282)	-	(182,584)	(405,146)
Balance, June 30, 1998	\$2,980,890	\$2,876,359	\$923,323	\$ 6,780,572

Construction in progress of \$923,323 as June 30, 1998, consists of the Acadian Recovery Center. The estimated cost to complete this project is \$824,881.

17) Retirement Commitments

All employees are members of one of the following retirement systems:

Federal Social Security System
Louisiana Sheriff's Pension and Relief Fund

Relevant information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriff's Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and his employees contribute a percentage of each employee's compensation to the System (7.65% contributed by the Sheriff; 7.65% by the employee). The Sheriff's contribution during the year ended June 30, 1998, amounted to \$181,854.

B. Louisiana Sheriff's Pension and Relief Fund

Plan Description-

The Lafayette Parish Sheriff contributes to the Sheriff's Pension and Relief Fund Retirement System, a cost-sharing

LAFAYETTE PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2051 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the state of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. Such reports may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 1043, Monroe, Louisiana 70218-0104.

Funding Policy-

Plan members are required to contribute 2.74% of their annual covered salary and the Lafayette Parish Sheriff is required to contribute an actuarially determined rate. The current rate is 2.01% annual covered payroll. The contribution requirements of plan members and the Lafayette Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The Lafayette Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1988, 1987, and 1986 were \$481,524, \$536,285 and \$500,081, respectively.

18) Deferred Compensation Plan

The Sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 401 which is reported as an agency fund on the Sheriff's financial statements. The plan, available to all Sheriff employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

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. Participant 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.

It is the opinion of management, after consulting with legal counsel, that the Sheriff has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

LAFAYETTE PARISH SHERRIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

19) Changes in Agency Fund Balances

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

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Deferred Compensation Fund</u>
Balance, June 30, 1997	\$ 87,470	\$ 633,140	\$1,227,720
Additions	3,349,380	48,918,999	985,880
Reductions	<u>3,349,381</u>	<u>48,178,321</u>	<u>85,880</u>
Balance, June 30, 1998	\$ 87,469	\$ 683,818	\$1,487,887
	<u>Deputy Fund</u>	<u>Bond Fund</u>	<u>Prison Inmate Fund</u>
Balance, June 30, 1997	\$88,470	\$ 643,628	\$ 71,738
Additions	38,880	1,203,047	700,000
Reductions	<u>47,322</u>	<u>1,203,047</u>	<u>714,818</u>
Balance, June 30, 1998	\$79,928	\$ 643,628	\$ 67,920

20) Changes in General Long-Term Obligations

The following is a summary of the long-term obligations transactions of the Lafayette Parish Sheriff for the year ended June 30, 1998.

	<u>Certificates of Indebtedness</u>	<u>Committed Reserves</u>	<u>Total</u>
Long-term obligations payable at June 30, 1997	\$1,415,000	\$143,446	\$1,558,446
Additions	-	48,889	48,889
Reductions	<u>320,800</u>	<u> </u>	<u>320,800</u>
Long-term obligations payable June 30, 1998	\$1,094,200	\$192,335	\$1,286,535

LAFAYETTE PARISH RECEIPT
Shreveport, Louisiana

Notes to Financial Statements (Continued)

Notes payable at June 30, 1998 is comprised of the following individual notes:

\$3,000,000 Certificates of Indebtedness dated March 1, 1990; due in annual installments of \$100,000 to \$180,000 through March 1, 2001; interest at 4.00 to 4.3 percent, assumed by an irrevocable pledge and dedication of funds derived from a permissive special tax of 10.00 mills

\$3,000,000
 ~~~~~

The annual requirements to amortize all notes outstanding as of June 30, 1998, including interest payments of \$104,048, are as follows:

| <u>Year Ending June 30,</u> | <u>Certificates of Indebtedness</u> |
|-----------------------------|-------------------------------------|
| 1999                        | \$ 180,048                          |
| 2000                        | 280,048                             |
| 2001                        | 580,000                             |
| <b>Total</b>                | <b>\$1,040,096</b><br>~~~~~         |

**(11) Taxes Paid Under Protest**

The unretained balances due to taxing bodies and others in the agency funds at June 30, 1998, include \$148,791 of taxes paid under protest plus interest earned to date on the investment of those funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund (see note 8).

**(12) Litigation and Claims**

At June 30, 1998, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims. In order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," or "remote," as defined by the Governmental Accounting Standards Board. The amount of claims and lawsuits which have been classified as "reasonably possible" individually range from \$15,000 to \$100,000.

**LAFAYETTE PARISH SHERIFF**  
Lafayette, Louisiana

**Notes to Financial Statements (Continued)**

**129) Expenditures of the Sheriff's Office Paid by the Parish Government**

The Sheriff's administrative office and jail is located in buildings owned by the Lafayette Parish government. The cost of maintaining and operating these buildings, as required by statute, is paid by the Lafayette Parish government. These expenditures are not included in the accompanying financial statements.

**130) Risk Management - Group Self-Insurance Administration**

During fiscal year ending June 30, 1997, the Sheriff established a Group Self-Insurance Fund (an internal service fund) to account for and finance the uninsured risk of loss for commercial group health insurance. The plan year ends on June 30 of each calendar year and is being administered by Employee Benefit Services, Inc. The fund provides coverage for specific claims for up to a maximum of \$100,000 for each employee or employee dependent and aggregate claims up to a maximum of \$1,700,000 and \$1,700,000 for the plan years ended March 31, 1996 and 1997, respectively. The Sheriff purchased commercial insurance for claims in excess of coverage provided by the fund.

Payments made by the General Fund to the Group Self-Insurance Fund are based on amounts needed to pay prior and current year claims. The claims liability of \$277,710 reported in the fund at June 30, 1998 is based on the requirements of Governmental Accounting Standards Board Statement No. 18, that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the loss can be reasonably estimated. Changes in the Fund's claims liability amount in fiscal years 1997 and 1998 were:

| <u>Year Ended</u> | <u>Beginning of<br/>Fiscal Year<br/>Liability</u> | <u>Carried-Over<br/>Claims and<br/>Changes in<br/>Estimates</u> | <u>Claim<br/>Liabilities</u> | <u>Balance of<br/>Fiscal<br/>Year End</u> |
|-------------------|---------------------------------------------------|-----------------------------------------------------------------|------------------------------|-------------------------------------------|
| June 30, 1997     | \$277,187                                         | \$1,351,170                                                     | \$1,368,314                  | \$283,148                                 |
| June 30, 1998     | \$283,148                                         | \$1,700,000                                                     | \$1,818,000                  | \$277,710                                 |

LAFAYETTE PARISH SHERRIFF  
LAFOURCE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

1341 JOINT VENTURE

The Sheriff is a participant with the City of Lafayette, the University of Northwestern Louisiana and the District Attorney of the Fifth Judicial District in a joint venture to perform investigations and analytical studies of controlled substances and when necessary under lawful rules, take into custody all persons accused of committing criminal violations with the emphasis on controlled substances. The Lafayette Police Narcotics Agency (Agency) was formed under a joint powers agreement entered into by the four government units listed above on November 17, 1986. The Agency is governed by an eight member board composed of three appointees from the Sheriff, three appointees from the City of Lafayette and one appointee from the University of Northwestern Louisiana and the Fifth Judicial District Attorney, respectively. The Sheriff and the City of Lafayette have agreed to appropriate \$48,000 and \$40,000 respectively, on an annual basis to supplement the Agency's operating revenues. The Sheriff does not hold an equity interest in the Agency as of June 30, 1989. For the fiscal year ended December 31, 1987, the Agency reported a deficiency of revenues over expenditures in its General Fund of \$118,603 and an ending fund balance of \$247,627. Complete financial statements for the Agency can be obtained from the Lafayette Parish Sheriff's Department at 514 West Main Street, Lafayette, Louisiana.

1342 YEAR 2000 Issues

The Year 2000 issue consists of two shortcomings of electronic data processing systems that make the systems unable to process year-date data accurately beyond the year 1999. The first shortcoming is the result of computer programs being written with date fields consisting of two characters instead of four characters under assumption that the first two characters of a date field would always be 18. Accordingly, subsequent to December 31, 1999, any date sensitive computer systems or embedded chips may recognize the two character year "99" as the year 1960 rather than the year 1999 and process data inaccurately or cease processing altogether. The second shortcoming is that the algorithms used in some computer systems for calculating leap years is unable to detect that the year 2000 is a leap year. Therefore, systems may not register the additional day and date calculations may be incorrect.

The Lafayette Parish Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary to conducting operations. Based on this inventory, the Sheriff is in the remediation stage and is in the process of developing bid specifications to purchase, from outside vendors, hardware and software believed to be Year 2000 compliant for the financial reporting system and other major-critical systems and equipment. Testing and validation of the systems and equipment will need to be completed after the hardware and software have been installed.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Lafayette Parish Sheriff is or will be Year 2000 compliant, and that the Lafayette Parish Sheriff's remediation efforts will be successful in whole or in part, or that the parties with whom the Lafayette Parish Sheriff transacts business will be Year 2000 compliant.

#### SUPPLEMENTAL INFORMATION

**SCHEDULE OF INVESTMENT FUNDS AND ACCOUNTS**

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.



**LAFAYETTE PARISH GOVERNMENT**  
**Lafayette, Louisiana**  
**General Fund**

Comparative Balance Sheet  
 June 30, 1988 and 1987

|                                          | 1988              | 1987                |
|------------------------------------------|-------------------|---------------------|
| <b>ASSETS</b>                            |                   |                     |
| <b>Current assets:</b>                   |                   |                     |
| Cash                                     | \$ 1,468          | \$ 1,938            |
| Interest-bearing deposits                | 9,718,082         | 8,218,888           |
| Receivables -                            |                   |                     |
| Accrued interest                         | -                 | 46,065              |
| Due from other governmental units        | 1,854,488         | 883,770             |
| Other                                    | 18,828            | 1,388               |
| Due from other funds                     | 379,001           | 424,474             |
| Inventory                                | 288               | 1,822               |
| <b>Total assets</b>                      | <b>12,042,416</b> | <b>\$ 9,792,285</b> |
| <b>LIABILITIES AND FUND BALANCE</b>      |                   |                     |
| <b>Liabilities:</b>                      |                   |                     |
| Accounts payable                         | \$ 374,453        | \$ 328,871          |
| Due to other governmental units          | 88,578            | -                   |
| Other accrued liabilities                | 76,822            | 81,722              |
| <b>Total liabilities</b>                 | <b>489,853</b>    | <b>358,294</b>      |
| <b>Fund balance:</b>                     |                   |                     |
| Reserved for inventory                   | 269               | 1,872               |
| Unreserved, undesignated                 | 8,552,321         | 8,432,119           |
| <b>Total fund equity</b>                 | <b>8,552,590</b>  | <b>8,433,991</b>    |
| <b>Total liabilities and fund equity</b> | <b>9,042,443</b>  | <b>\$ 8,792,285</b> |

**LAKEVIEW PENITENTIARY**  
**LaSalle, Louisiana**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget 1967 Actual and Actual**  
**Year Ended June 30, 1967**  
**With Comparative Actual Account for Year Ended June 30, 1967**

|                                                                                                  | 1967               |                    | Variance -<br>Favorable<br>(Unfavorable) | 1967<br>Actual     |
|--------------------------------------------------------------------------------------------------|--------------------|--------------------|------------------------------------------|--------------------|
|                                                                                                  | Budget             | Actual             |                                          |                    |
| <b>Revenues:</b>                                                                                 |                    |                    |                                          |                    |
| All sources (less)                                                                               | \$ 9,741,000       | \$ 9,746,867       | \$ 5,867                                 | \$ 9,746,866       |
| Intergovernmental revenues -                                                                     |                    |                    |                                          |                    |
| Federal grants                                                                                   | 250,000            | 250,000            | (50,000)                                 | 249,000            |
| State revenue sharing (less)                                                                     | 175,000            | 225,715            | 50,715                                   | 217,000            |
| State supplemental pay                                                                           | 1,110,000          | 1,110,000          | 2,500                                    | 1,087,000          |
| State, city and parish grants                                                                    | 1,200,000          | 1,200,000          | 7,833                                    | 1,200,788          |
| Fees charges and commissions for services -                                                      |                    |                    |                                          |                    |
| Civil and criminal fees                                                                          | 1,100,000          | 1,095,000          | (5,000)                                  | 1,100,700          |
| Court commissions                                                                                | 25,000             | 25,000             | 2,000                                    | 23,000             |
| Transporting prisoners                                                                           | 75,000             | 83,370             | 8,370                                    | 80,000             |
| Feeding and keeping prisoners                                                                    | 4,200,000          | 4,184,076          | 15,924                                   | 4,181,300          |
| Prisoner meals                                                                                   | 127,000            | 145,070            | 18,070                                   | 141,000            |
| Miscellaneous                                                                                    | 10,000             | 10,000             | (2,000)                                  | 10,000             |
| Total revenues                                                                                   | <u>11,688,000</u>  | <u>11,684,000</u>  | <u>(4,000)</u>                           | <u>11,684,117</u>  |
| <b>Expenditures:</b>                                                                             |                    |                    |                                          |                    |
| <b>Salaries -</b>                                                                                |                    |                    |                                          |                    |
| Police: salary                                                                                   | 10,170,000         | 11,000,000         | 830,000                                  | 11,011,000         |
| Personal services and related benefits                                                           | 1,500,000          | 1,600,000          | 100,000                                  | 1,700,000          |
| Operating services                                                                               | 200,000            | 200,000            | 20,000                                   | 200,000            |
| Materials and supplies                                                                           | 2,000,000          | 1,900,000          | 100,000                                  | 1,900,000          |
| Other charges                                                                                    | 700,000            | 700,000            | (20,000)                                 | 700,000            |
| Total expenditures                                                                               | <u>14,570,000</u>  | <u>14,600,000</u>  | <u>130,000</u>                           | <u>14,611,000</u>  |
| <b>Excess of revenues over expenditures</b>                                                      | <u>7,118,000</u>   | <u>7,084,000</u>   | <u>(34,000)</u>                          | <u>7,073,117</u>   |
| <b>Other financing sources (less):</b>                                                           |                    |                    |                                          |                    |
| Issuance transfers in                                                                            | 100,000            | 100,000            | -                                        | 100,000            |
| Issuance transfers out                                                                           | (7,000,000)        | (7,000,000)        | -                                        | (7,000,000)        |
| Sale of bonds                                                                                    | 20,000             | 20,000             | (20,000)                                 | 20,000             |
| Total other financing uses                                                                       | <u>(6,880,000)</u> | <u>(6,880,000)</u> | <u>(20,000)</u>                          | <u>(6,880,000)</u> |
| <b>Excess (deficiency) of revenues and other financing uses over expenditures and other uses</b> | <u>(1,762,000)</u> | <u>(1,796,000)</u> | <u>(34,000)</u>                          | <u>(1,796,883)</u> |
| <b>Fund balances, beginning</b>                                                                  | <u>1,762,000</u>   | <u>1,500,000</u>   | <u>(262,000)</u>                         | <u>1,500,000</u>   |
| <b>Fund balances, ending</b>                                                                     | <u>0,000,000</u>   | <u>(296,000)</u>   | <u>(296,000)</u>                         | <u>(296,883)</u>   |

**LAFAYETTE PARKING SERVICE**  
**Lafayette, Louisiana**  
**Special Fund**

**Statement of Expenditures Compared to Budget - GAAP Basis**  
**Year Ended June 30, 1999**  
**With Comparative Actual, Schedule For Year Ended June 30, 1997**

|                                              | 1999               |                    | Variance -<br>Favorable/<br>Unfavorable | 1997<br>Actual     |
|----------------------------------------------|--------------------|--------------------|-----------------------------------------|--------------------|
|                                              | Budget             | Actual             |                                         |                    |
| <b>Salaries:</b>                             |                    |                    |                                         |                    |
| <b>Payroll safety:</b>                       |                    |                    |                                         |                    |
| Personal services and related benefits:      |                    |                    |                                         |                    |
| Monthly salary                               | \$ 75,000          | \$ 71,000          | \$ -                                    | \$ 75,000          |
| Supplies - salaries                          | 10,775,000         | 10,758,000         | 17,000                                  | 9,825,794          |
| Pension and payroll taxes                    | 607,000            | 581,270            | 25,730                                  | 609,894            |
| Unemployment insurance                       | 7,000              | 7,000              | -                                       | 7,000              |
| Hospital and life insurance                  | 1,075,000          | 1,050,000          | 25,000                                  | 1,060,511          |
| Total personal services and related benefits | <u>12,579,000</u>  | <u>12,468,270</u>  | <u>110,730</u>                          | <u>12,610,709</u>  |
| Operating services:                          |                    |                    |                                         |                    |
| Auto insurance                               | 200,000            | 181,000            | 19,000                                  | 175,000            |
| Other liability insurance                    | 420,000            | 380,750            | 39,250                                  | 390,000            |
| Leases                                       | 50,000             | 45,000             | 5,000                                   | 50,000             |
| Fuel and oil                                 | 300,000            | 290,400            | 9,600                                   | 300,000            |
| Telephone and utilities                      | 300,000            | 300,000            | -                                       | 300,000            |
| Food and oil                                 | 175,000            | 160,100            | 14,900                                  | 184,000            |
| Computer maintenance                         | 50,000             | 50,000             | -                                       | 50,000             |
| Maintenance and repairs                      | 40,000             | 30,000             | 10,000                                  | 40,000             |
| Legal and professional fees                  | 50,000             | 50,000             | -                                       | 50,000             |
| Office expense                               | 20,000             | 20,000             | -                                       | 20,000             |
| Miscellaneous                                | 10,000             | 10,000             | -                                       | 10,000             |
| Total operating services                     | <u>3,115,000</u>   | <u>2,858,250</u>   | <u>256,750</u>                          | <u>3,100,000</u>   |
| <b>Materials and supplies:</b>               |                    |                    |                                         |                    |
| Fuel/oil                                     | 100,000            | 90,000             | 10,000                                  | 111,000            |
| Office supplies                              | 25,000             | 20,000             | 5,000                                   | 25,000             |
| Auto. equipment and supplies                 | 100,000            | 90,000             | 10,000                                  | 95,000             |
| Publications                                 | 10,000             | 10,000             | -                                       | 10,000             |
| Security supplies                            | 50,000             | 50,000             | -                                       | 50,000             |
| Total materials and supplies                 | <u>335,000</u>     | <u>310,000</u>     | <u>25,000</u>                           | <u>386,000</u>     |
| <b>Other charges:</b>                        |                    |                    |                                         |                    |
| Automobile fueling and maintenance           | 100,000            | 90,000             | 10,000                                  | 100,000            |
| Amortization                                 | 70,000             | 6,000              | 64,000                                  | 7,000              |
| Contract investigation expense               | 170,000            | 150,000            | 20,000                                  | 20,000             |
| Training                                     | 100,000            | 100,000            | -                                       | 100,000            |
| Travel and conferences                       | 5,000              | 5,000              | -                                       | 5,000              |
| Tolls                                        | 10,000             | 10,000             | -                                       | 10,000             |
| Publicity programs                           | 40,000             | 20,000             | 20,000                                  | 50,000             |
| Appropriation to other agencies              | -                  | 70,000             | 70,000                                  | -                  |
| Total other charges                          | <u>585,000</u>     | <u>551,000</u>     | <u>34,000</u>                           | <u>588,000</u>     |
| <b>Total expenditures</b>                    | <b>177,182,700</b> | <b>168,892,520</b> | <b>8,290,180</b>                        | <b>171,891,000</b> |

SPECIAL REVENUE FUND

Inmate Welfare Fund - The monies in this account are generated primarily from the pay telephones located in the inmate's housing area and from sales of commissary goods. These funds are used to pay salaries to inmate kitchen crews and trustees, to purchase recreation equipment to be used by inmates and to provide miscellaneous benefits for the indigent inmates.

**LAFAYETTE PARISH SCHOOL**  
**Lafayette, Louisiana**  
**Special Reserve Fund**  
**Teachers Welfare Fund**

**Comparative Balance Sheet**  
**June 30, 1988 and 1987**

|                                           | <u>1988</u>      | <u>1987</u>      |
|-------------------------------------------|------------------|------------------|
| <b>ASSETS</b>                             |                  |                  |
| <b>Interest-bearing Deposits</b>          | \$147,439        | \$142,587        |
| <b>Receivables:</b>                       |                  |                  |
| Due from other funds                      | 2,370            | 1,000            |
| Other                                     | <u>20</u>        | <u>1</u>         |
| <b>TOTAL ASSETS</b>                       | <u>\$149,829</u> | <u>\$143,588</u> |
| <b>LIABILITIES AND FUND BALANCE</b>       |                  |                  |
| <b>Liabilities:</b>                       |                  |                  |
| Due to other funds                        | \$ -             | (\$100,000)      |
| <b>Fund Balances:</b>                     |                  |                  |
| Unreserved, undesignated                  | <u>149,829</u>   | <u>\$1,588</u>   |
| <b>TOTAL Liabilities and Fund Balance</b> | <u>\$149,829</u> | <u>\$143,588</u> |

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Special Revenue Fund  
Inmate Welfare Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget 1988 Actual 1988 Actual  
Year Ended June 30, 1988  
With Comparative Actual Totals for Year Ended June 30, 1987

|                                                                                                             | 1988              |                   | Variance -<br>Favorable | 1987<br>Actual   |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------------|------------------|
|                                                                                                             | Budget            | Actual            |                         |                  |
| <b>Revenues:</b>                                                                                            |                   |                   |                         |                  |
| Sales of commissary goods                                                                                   | \$ 5,000          | \$ 4,975          | \$ 25                   | \$ 4,281         |
| Vending machine income                                                                                      | 5,000             | 5,400             | -                       | 5,400            |
| Telephone commission income                                                                                 | 250,000           | 252,000           | -                       | 252,000          |
| Miscellaneous -                                                                                             |                   |                   |                         |                  |
| Interest income                                                                                             | 15,000            | 15,000            | -                       | 7,500            |
| Total revenues                                                                                              | <u>275,000</u>    | <u>282,375</u>    | <u>7,375</u>            | <u>226,181</u>   |
| <b>Expenditures:</b>                                                                                        |                   |                   |                         |                  |
| Current -                                                                                                   |                   |                   |                         |                  |
| Operating services:                                                                                         |                   |                   |                         |                  |
| Purchase of commissary goods                                                                                | 3,000             | 3,027             | 27                      | 4,428            |
| Supplies                                                                                                    | 50,000            | 14,400            | 35,594                  | 33,287           |
| Payments to inmate work crews and indigent inmates                                                          | 55,000            | 48,500            | 6,499                   | 49,800           |
| Miscellaneous                                                                                               | 15,000            | 12,353            | 2,647                   | 25,875           |
| Total operating services                                                                                    | <u>123,000</u>    | <u>78,280</u>     | <u>44,720</u>           | <u>73,390</u>    |
| Capital outlay                                                                                              | -                 | 1,281             | 11,820                  | 8,500            |
| Total expenditures                                                                                          | <u>123,000</u>    | <u>79,561</u>     | <u>43,439</u>           | <u>81,890</u>    |
| Excess (Deficiency) of revenues over expenditures                                                           | 152,000           | 203,775           | 58,175                  | 170,791          |
| Other financing sources (uses):                                                                             |                   |                   |                         |                  |
| Operating transfer and Excess (Deficiency) of revenues and other resources over expenditures and other uses | <u>(152,000)</u>  | <u>(152,000)</u>  | -                       | <u>(152,000)</u> |
| Total other financing sources (uses)                                                                        | 27,400            | 66,775            | 39,175                  | 23,700           |
| Fund balances, beginning                                                                                    | <u>50,266</u>     | <u>50,266</u>     | -                       | <u>70,800</u>    |
| Fund balances, ending                                                                                       | <u>\$ 125,666</u> | <u>\$ 147,821</u> | <u>\$ 22,155</u>        | <u>\$ 95,290</u> |

DEBT SERVICE FUND

The 1980 Certificates of Indebtedness Fund is used to accumulate monies for the payment of \$1,000,000 of Certificates of Indebtedness, Series 1980, which are serial bonds due in annual installments, plus interest, through maturity in 2001. Debt service is financed by the levy of a statewide special ad valorem tax of 18.08 mills.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
DEBT SERVICE FUND  
1990 CERTIFICATE OF INDEBTEDNESS PAID

Comparative Balance Sheet  
June 30, 1989 and 1991

|                                  | 1989            | 1991            |
|----------------------------------|-----------------|-----------------|
| <b>ASSETS</b>                    |                 |                 |
| Interest-bearing deposits        | \$45,761        | \$52,869        |
| Due from others                  | <u>      18</u> | <u>      18</u> |
| <b>Total assets</b>              | <b>\$45,779</b> | <b>\$52,887</b> |
|                                  | *****           | *****           |
| <b>FUND EQUITY</b>               |                 |                 |
| Fund balance:                    |                 |                 |
| <b>Reserved for debt service</b> | <b>\$45,771</b> | <b>\$52,869</b> |
|                                  | *****           | *****           |



**LAFAYETTE PARISH SHERIFF**  
**Lafayette, Louisiana**  
**Debt Service Fund**  
**1996 Certificate of Indebtedness Fund**

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Years Ended June 30, 1996 and 1997

|                                                               | 1996      | 1997      |
|---------------------------------------------------------------|-----------|-----------|
| <b>Revenues:</b>                                              |           |           |
| Interest                                                      | \$ 3,308  | \$ 3,303  |
| <b>Expenditures:</b>                                          |           |           |
| Principal paid                                                | 220,000   | 205,000   |
| Interest and financial charges                                | 486,803   | 504,323   |
| Total expenditures                                            | 706,803   | 709,323   |
| Deficiency of revenues over expenditures                      | (403,495) | (406,020) |
| <b>Other financing sources:</b>                               |           |           |
| Operating transfers in                                        | 381,600   | 375,000   |
| Deficiency of revenues and other sources<br>over expenditures | (2,895)   | (28,020)  |
| <b>Fund balances, beginning</b>                               | 52,888    | 84,330    |
| <b>Fund balances, ending</b>                                  | \$ 49,993 | \$ 56,310 |

## CAPITAL PROJECTS FUND

To account for the financing of acquiring, constructing, and improving a detention facility and acquiring the necessary site and furnishings thereof, and other capital needs. Financing was provided by 1992 reauthorization of independent bond proceeds and federal and state grants.

LAFAYETTE PARISH GROUP  
Lafayette, Louisiana  
Capital Projects Fund

Comparative Balance Sheet  
June 30, 1998 and 1997

|                                           | <u>1998</u>      | <u>1997</u>      |
|-------------------------------------------|------------------|------------------|
| <b>ASSETS</b>                             |                  |                  |
| Interest-bearing deposits                 | \$228,887        | \$788,078        |
| Due from other governmental units         | 448,898          | 44,956           |
| Due from other                            | 18               | -                |
| <b>Total assets</b>                       | <u>\$677,893</u> | <u>\$833,034</u> |
| <b>LIABILITIES AND FUND BALANCE</b>       |                  |                  |
| <b>Liabilities:</b>                       |                  |                  |
| Due to other funds                        | \$285,007        | \$285,000        |
| <b>Fund Balance:</b>                      |                  |                  |
| Reserved for capital outlay               | <u>392,886</u>   | <u>548,034</u>   |
| <b>Total liabilities and fund balance</b> | <u>\$677,893</u> | <u>\$833,034</u> |

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Capital Projects Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances  
Years Ended June 30, 1988 and 1987

|                                                            | 1988        | 1987        |
|------------------------------------------------------------|-------------|-------------|
| <b>Revenues:</b>                                           |             |             |
| State grants                                               | \$ 887,892  | \$ 2,226    |
| Interest earned                                            | 35,420      | 28,431      |
| Total revenues                                             | 923,312     | 30,657      |
| <b>Expenditures:</b>                                       |             |             |
| Capital outlay -                                           |             |             |
| Automobiles                                                | 3,000,320   | 553,423     |
| Miscellaneous                                              | 15,375      | 41,525      |
| Technical equipment                                        | 17,197      | 5,245       |
| Computer equipment                                         | 71,838      | 48,350      |
| Office and other equipment                                 | 158,380     | 228,388     |
| Rehabilitation center                                      | 887,892     | 2,228       |
| Buildings                                                  | 82,382      | 60,088      |
| Total expenditures                                         | 4,213,304   | 1,439,247   |
| Deficiency of revenues over expenditures                   | (4,292,407) | (1,408,590) |
| <b>Other financing sources:</b>                            |             |             |
| Operating transfers in                                     | 1,220,000   | 880,000     |
| Deficiency of revenues and other sources over expenditures | (3,072,407) | (528,590)   |
| Fund balances, beginning                                   | 480,743     | 543,600     |
| Fund balances, ending                                      | \$ 287,296  | \$ 12,010   |

INTERNAL SERVICE FUND

Group Self-Insurance Fund - To account for monies accumulated to provide group insurance coverage to employees of the Lafayette Parish Sheriff. Employer and employee contributions are used to purchase insurance, pay claims and pay the insurance company for administration of the program.

**LAFAYETTE PARISH ENERGY**  
**Indochine, Louisiana**  
**Internal Service Fund**  
**Group Self-Insurance Fund**

**Comparative Balance Sheet**  
**June 30, 1998 and 1997**

|                                          | 1998               | 1997               |
|------------------------------------------|--------------------|--------------------|
| <b>ASSETS</b>                            |                    |                    |
| Current assets:                          |                    |                    |
| Interest-bearing deposits                | \$2,004,704        | \$1,600,000        |
| Prepaid expenses                         | -                  | 4,000              |
| Due from other                           | \$,510             | -                  |
| <b>Total Assets</b>                      | <b>\$2,005,214</b> | <b>\$1,604,000</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                    |                    |
| Current liabilities:                     |                    |                    |
| Claims payable                           | \$ 277,310         | \$ 202,100         |
| Fund equity:                             |                    |                    |
| Retained earnings -                      |                    |                    |
| unreserved                               | \$,727,904         | \$,401,900         |
| <b>Total Liabilities and Fund Equity</b> | <b>\$2,005,214</b> | <b>\$1,604,000</b> |

LAFAYETTE PARISH CREDIT  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
Years Ended June 30, 1998 and 1997

|                                            | 1998        | 1997        |
|--------------------------------------------|-------------|-------------|
| Operating revenues:                        |             |             |
| Contributions - employer                   | \$1,329,648 | \$1,803,821 |
| Contributions - employees                  | 323,493     | 308,170     |
| Other                                      | 321,888     | 2,428       |
| Total operating revenues                   | \$2,375,029 | \$2,114,419 |
| Operating expenses:                        |             |             |
| Administrative fees and insurance premiums | 321,795     | 341,788     |
| Loss fund payments                         | 1,784,883   | 1,598,158   |
| Other                                      | 16,852      | 18,384      |
| Total operating expenses                   | \$2,123,530 | \$1,958,330 |
| Operating income                           | 251,499     | 156,089     |
| Nonoperating revenues:                     |             |             |
| Interest earned                            | 83,232      | 68,688      |
| Net income                                 | \$334,731   | \$224,777   |
| Retained earnings, beginning               | 1,371,828   | 793,487     |
| Retained earnings, ending                  | \$1,706,559 | \$1,018,264 |

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Deferral Service Fund  
Group-Term-Insurance Fund

Comparative Statement of Cash Flows  
Years Ended June 30, 1996 and 1997

|                                                                                          | <u>1996</u>        | <u>1995</u>        |
|------------------------------------------------------------------------------------------|--------------------|--------------------|
| Cash Flows from operating activities:                                                    |                    |                    |
| Operating income                                                                         | \$ 178,752         | \$ 153,252         |
| adjustments to reconcile operating income to net cash provided by operating activities - |                    |                    |
| Changes in assets and liabilities:                                                       |                    |                    |
| Increase (decrease) in prepaid expenses                                                  | 6,224              | 56,224             |
| Increase (decrease) in due from other                                                    | 18,518             | -                  |
| Increase (decrease) in claims payable                                                    | <u>(28,433)</u>    | <u>88,862</u>      |
| Total adjustments                                                                        | <u>(2,691)</u>     | <u>145,338</u>     |
| Cash provided by operating activities                                                    | 176,061            | 404,590            |
| Cash flows from investing activities:                                                    |                    |                    |
| Interest earned                                                                          | <u>82,222</u>      | <u>80,588</u>      |
| Increase in cash and cash equivalents                                                    | 258,283            | 485,178            |
| Cash and cash equivalents, beginning of year                                             | <u>1,022,522</u>   | <u>537,324</u>     |
| Cash and cash equivalents, end of year                                                   | <u>\$1,280,764</u> | <u>\$1,022,522</u> |



FIDUCIARY FUND TYPE - AGENCY FUNDS

- Sheriff's Fund** - To account for funds held in connection with civil suits, Sheriff's sales, and judgments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.
- Tax Collector Fund** - Article V, Section 17 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.
- Deferred Compensation Fund** - To account for funds held by the Hartford Insurance Company and Transamerica Life Companies for employees who have deferred compensation under Internal Revenue Code Section 407. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.
- Deputy Fund** - To account for the receipts and subsequent disbursement of commissions received from vending machine sales, fees received for a benefit golf tournament and other deputy activities.
- Bond Fund** - To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.
- Prison Expense Fund** - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.



Louisiana State Board of  
 Lottery, Louisiana  
 Fiduciary Fund Type - Agency Fund

Comparative Statement of Receipts by Account and Expenditures  
 Year Ended June 30, 1998  
 With Comparative Totals for Year Ended June 30, 1997

|                                                            | Receipts<br>Fund    | Tax<br>Collection Fund | Inferred<br>Compensation<br>Fund |
|------------------------------------------------------------|---------------------|------------------------|----------------------------------|
| <b>Balance, beginning of year</b>                          | <b>\$ 1,072,482</b> | <b>\$ 1,481,268</b>    | <b>\$1,681,520</b>               |
| <b>ADDITIONS:</b>                                          |                     |                        |                                  |
| Deposits:                                                  |                     |                        |                                  |
| Receipts sales, tickets, and returns                       | 1,344,386           | -                      | -                                |
| Bank and finance                                           | -                   | -                      | -                                |
| Transposition Life Companies                               | -                   | -                      | 19,110                           |
| Marshall Insurance Company                                 | -                   | -                      | 224,200                          |
| Licenses                                                   | -                   | -                      | -                                |
| Fees, fees, etc., paid to tax collector                    | -                   | 46,788,410             | -                                |
| Interest on investments                                    | -                   | 288,514                | -                                |
| Bonding machine purchases                                  | -                   | -                      | -                                |
| Net P equipment fees                                       | -                   | -                      | -                                |
| Donations                                                  | -                   | -                      | -                                |
| <b>Total additions</b>                                     | <b>1,344,386</b>    | <b>47,076,924</b>      | <b>243,310</b>                   |
| <b>Total</b>                                               | <b>2,416,868</b>    | <b>48,558,192</b>      | <b>1,924,830</b>                 |
| <b>DEDUCTIONS:</b>                                         |                     |                        |                                  |
| Fees, fees, etc., distributed to testing bodies and others | 46,074              | 46,790,320             | -                                |
| Deposits utilized by:                                      |                     |                        |                                  |
| Receipts General Fund and State of Sport                   | 1,969,491           | -                      | -                                |
| Federal government                                         | -                   | -                      | -                                |
| Arkansas attorney expense fund                             | -                   | -                      | -                                |
| Judicial expense fund                                      | -                   | -                      | -                                |
| Indigents defender board                                   | -                   | -                      | -                                |
| Garage                                                     | -                   | -                      | -                                |
| Louisiana State Treasury                                   | -                   | -                      | -                                |
| Louisiana State Police                                     | -                   | -                      | -                                |
| Louisiana Rehabilitation Services                          | -                   | -                      | -                                |
| Appellate                                                  | 10,407              | -                      | -                                |
| Weather and climate                                        | 44,786              | -                      | -                                |
| Official publications                                      | 74,583              | -                      | -                                |
| Louisiana Commission on Law Enforcement                    | -                   | -                      | -                                |
| Cancer laboratory                                          | -                   | -                      | -                                |
| Fish and Wildlife                                          | -                   | -                      | 45,486                           |
| Transposition Life Companies                               | -                   | -                      | -                                |
| Marshall Insurance Company                                 | -                   | -                      | -                                |
| Licenses                                                   | -                   | -                      | -                                |
| Other deductions:                                          |                     |                        |                                  |
| Surrendered payments                                       | 558,414             | -                      | -                                |
| Miscellaneous payments                                     | 1,206,133           | -                      | -                                |
| Transfer to other agencies                                 | -                   | -                      | -                                |
| Refunds                                                    | -                   | -                      | -                                |
| Other deductions                                           | 228,220             | -                      | -                                |
| <b>Total deductions</b>                                    | <b>2,997,344</b>    | <b>46,790,320</b>      | <b>45,486</b>                    |
| <b>Balance, end of year</b>                                | <b>\$ 1,075,144</b> | <b>\$ 1,690,872</b>    | <b>\$1,681,520</b>               |

| Agency<br>Fund | Budget Fund      | Fiscal<br>Year<br>Fund | Totals            |                   |
|----------------|------------------|------------------------|-------------------|-------------------|
|                |                  |                        | 1988              | 1987              |
| 480,000        | 1,184,200        | 1,25,700               | 1,1,371,800       | 1,1,371,800       |
| -              | -                | -                      | 1,266,100         | 1,266,497         |
| -              | 7,171,800        | -                      | 1,267,076         | 1,267,499         |
| -              | -                | -                      | 19,371            | 26,731            |
| -              | -                | -                      | 256,500           | 270,000           |
| -              | -                | 750,700                | 750,600           | 664,664           |
| 1,001          | -                | -                      | 48,700,126        | 49,100,144        |
| 104            | 11,661           | -                      | 200,111           | 207,284           |
| 1,067          | -                | -                      | 1,867             | 1,124             |
| 34,500         | -                | -                      | 20,700            | 27,111            |
| 1,000          | -                | -                      | 6,000             | 6,000             |
| <u>14,200</u>  | <u>7,183,661</u> | <u>750,700</u>         | <u>14,407,800</u> | <u>14,377,711</u> |
| 10,000         | 1,664,211        | 100,500                | 14,508,000        | 14,564,700        |
| -              | -                | -                      | 49,700,044        | 49,704,171        |
| -              | 107,114          | -                      | 1,266,100         | 1,267,411         |
| -              | 620,488          | -                      | 620,488           | 620,488           |
| -              | 100,000          | -                      | 100,000           | 100,000           |
| -              | 20,000           | -                      | 20,000            | 20,000            |
| -              | 700,000          | -                      | 690,000           | 688,444           |
| -              | 10,000           | -                      | 10,000            | 10,000            |
| -              | 10,111           | -                      | 9,511             | 9,664             |
| -              | 10,600           | -                      | 10,600            | 10,171            |
| -              | 10,100           | -                      | 10,100            | 10,171            |
| -              | -                | -                      | 10,667            | 10,668            |
| -              | -                | -                      | 90,700            | 80,100            |
| -              | -                | -                      | 70,000            | 57,774            |
| -              | 20,700           | -                      | 20,700            | 20,000            |
| -              | 60,700           | -                      | 60,700            | 60,671            |
| -              | -                | -                      | 60,666            | 60,188            |
| -              | -                | -                      | -                 | 9,111             |
| -              | -                | -                      | -                 | 81                |
| -              | -                | 750,600                | 750,600           | 630,600           |
| -              | -                | -                      | 320,476           | 498,490           |
| -              | -                | -                      | 1,230,000         | 1,230,000         |
| -              | 87,000           | -                      | 87,000            | 77,444            |
| -              | 91,200           | -                      | 91,200            | 100,100           |
| 1,100          | -                | -                      | 600,000           | 600,000           |
| <u>10,000</u>  | <u>7,280,871</u> | <u>750,600</u>         | <u>14,608,000</u> | <u>14,574,700</u> |
| 100,000        | 1,177,870        | 1,07,900               | 1,1,384,800       | 1,1,177,807       |

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for compensated amounts payable and unamortized principal amounts on general long-term debt expected to be financed from General Fund revenues. Payment of maturing bonds, including interest, are accounted for in the Debt Service Fund.

LAFAYETTE BRADEN BASKINFF  
 Lafayette, Louisiana

Comparative Statement of General Long-Term Debt  
 June 30, 1936 and 1937

|                                                                                                    | <u>1936</u>      | <u>1937</u>      |
|----------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT<br/>OF GENERAL LONG-TERM OBLIGATIONS</b> |                  |                  |
| Amount available in debt service funds for debt<br>retirement                                      | \$ 48,781        | \$ 53,969        |
| Amount to be provided for retirement of general<br>long-term obligations                           | <u>3,238,873</u> | <u>3,324,377</u> |
| Total available and to be provided                                                                 | \$1,278,764      | \$1,558,446      |
|                                                                                                    | *****            | *****            |
| <b>GENERAL LONG-TERM DEBT PAYABLE</b>                                                              |                  |                  |
| Bonds payable                                                                                      | \$1,098,000      | \$1,418,000      |
| Compensated absences payable                                                                       | <u>188,714</u>   | <u>142,486</u>   |
|                                                                                                    | \$2,286,714      | \$1,560,486      |
|                                                                                                    | *****            | *****            |

**INTERNAL CONTROL AND COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

800 Lakeside Drive  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112  
www.kcsr.com

P.O. Box 10000  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112  
www.kcsr.com

1000 Lakeside Drive  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112

1000 Lakeside Drive  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112

1000 Lakeside Drive  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112

1000 Lakeside Drive  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112

1000 Lakeside Drive  
Lafayette, Louisiana 70501  
Phone: 337-281-1111  
Fax: 337-281-1112

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

The Honorable Donald J. Brown  
Lafayette Parish Sheriff  
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Sheriff for the year ended June 30, 2016, and have issued our report thereon dated December 2, 2016. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Lafayette Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Lafayette Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Lafayette Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

REPORTED BY  
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
LAFAYETTE, LOUISIANA  
www.kcsr.com



## Integrable Segregation of Accounting Functions

### Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

### Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

### Response:

No response is considered necessary.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements or omissions that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Kolder, Champagne, Haven & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
December 2, 2022

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Prior Year Audit Findings  
June 18, 1988

During the audit examination of the June 30, 1987 general purpose financial statements one internal control finding was noted. The following listing indicates the June 30, 1987 finding and/or comment and the status of it as of June 30, 1988.

| <u>Findings</u>                                                                          | <u>Status as June 30, 1988</u>                                                            |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>Internal Control Finding</b>                                                          |                                                                                           |
| The Sheriff did not have adequate segregation of functions within the accounting system. | This finding was not resolved during the year ended June 30, 1988 and is again mentioned. |