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GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

CALCASIEU PARISH SHERIFF

June 18, 1958

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or receiver, and to all other appropriate public officials. This report is available for public inspection at the State Board of Accountancy, Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 10 1960

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INDEPENDENT AUDITORS' REPORT

Honorable Wayne J. McKeown
Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Sheriff, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the Calcasieu Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government 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 Calcasieu Parish Sheriff as of June 30, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 28, 1998 on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting, and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements.

Honorable Wayne F. McElreath

Calcasieu Parish Sheriff

Page 2

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

Lake Charles, LA
December 30, 1998

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
 June 30, 1995

GOVERNMENTAL
FUND TYPES

ASSETS	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT
Cash and cash equivalents	\$ 11,767,999	\$ 761,486	\$ 571,999	\$ 479,460
Investments	0	0	496,163	0
Receivables	1,767,921	38,484	0	0
Inventories	136,532	0	0	0
Fixed assets - net of accumulated depreciation	0	0	0	0
Amounts to be provided for retirement of bonds	0	0	0	0
Amounts to be provided for retirement and compensated absences payable	0	0	0	0
TOTAL ASSETS	\$ 14,673,452	\$ 801,970	\$ 768,171	\$ 479,460
LIABILITIES				
Accounts payable and accrued liabilities	\$ 244,333	\$ 269	\$ 0	\$ 0
Compensated absences payable	0	0	0	0
Due to taxing bodies and other	0	0	0	0
Revenues bonds payable	0	0	0	0
Estimated health claims liability	0	0	0	0
Total Liabilities	244,333	269	0	0
FUND EQUITY				
Contributed capital	0	0	0	0
Investments in general fund assets	0	0	0	0
Retained earnings	0	0	0	0
Fund balance:				
Reserved under bond indentures	5,000,000	0	0	0
Reserved for health insurance claims	900,000	0	0	0
Reserved for legal contingencies	250,000	0	796,171	479,460
Unreserved - undesignated	5,813,179	800,881	0	0
Total Fund Equity	11,963,179	800,881	796,171	479,460
TOTAL LIABILITIES AND FUND EQUITY	\$ 14,673,452	\$ 801,970	\$ 768,171	\$ 479,460

The accompanying notes are an integral part of this statement.

	PROPRIETARY FUND TYPES		FUNDARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDA) (\$K)
	ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL	GENERAL	
				FIXED ASSETS	LONG-TERM DEBT	
\$	311,530	\$ 4,869,896	\$ 1,155,086	\$ 0	\$ 0	\$ 20,281,627
	0	0	589,117	0	0	1,261,179
	0	0	0	0	0	1,886,180
	113,886	0	0	0	0	249,188
	31,285	0	0	28,731,815	0	28,791,028
	0	0	0	0	11,340,000	11,340,000
	0	0	0	0	664,882	664,882
\$	438,979	\$ 4,869,896	\$ 2,794,299	\$ 28,731,815	\$ 11,684,882	\$ 63,762,709
\$	39,602	\$ 0	\$ 0	\$ 0	\$ 0	\$ 264,254
	0	0	0	0	664,882	664,882
	0	0	2,324,299	0	0	2,284,299
	0	0	0	0	11,340,000	11,340,000
	0	578,988	0	0	0	578,988
	39,602	578,988	2,324,299	0	11,684,882	14,682,567
	0	1,000,000	0	0	0	1,000,000
	0	0	0	28,731,815	0	28,731,815
	438,927	1,000,000	0	0	0	3,129,915
	0	0	0	0	0	3,000,000
	0	0	0	0	0	500,000
	0	0	0	0	0	1,519,122
	0	0	0	0	0	8,440,000
	438,927	1,000,000	0	28,731,815	0	49,139,567
\$	478,579	\$ 4,869,896	\$ 2,324,299	\$ 28,731,815	\$ 11,684,882	\$ 63,762,709

CALCASIEU PARISH Sheriff
Lake Charles, Louisiana
GOVERNMENTAL FUND TYPE
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 1998

	GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECT FUNDS	TOTAL (DOLLARS ONLY)
REVENUES					
Ad valorem taxes	\$ 30,681,183	\$ 0	\$ 0	\$ 0	\$ 30,681,183
Intergovernmental	1,294,840	78,109	0	0	1,372,949
Commissions, fees and charges	6,048,793	385,886	0	0	6,434,679
Interest	715,718	14,844	67,602	58,761	856,925
Other	1,793,838	0	0	0	1,793,838
Rates taxes	1,103,187	0	0	0	1,103,187
Total revenues	38,740,879	499,849	67,602	58,761	39,367,191
EXPENDITURES					
Current					
General government	318,581	0	0	0	318,581
Public safety	18,998,717	341,269	28,190	0	19,368,266
Capital outlay	4,828,990	11,782	0	2,815,680	7,656,452
Interest and fiscal charges	0	0	811,280	0	811,280
Total expenditures	24,146,288	453,051	839,470	2,815,680	28,254,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	4,594,591	46,798	(871,868)	(1,756,919)	1,704,802
OTHER FINANCING SOURCES (USES)					
Operating transfers in	15,110	0	4,788,748	81,204	4,805,062
Operating transfers out	(8,967,441)	0	(2,006,170)	(1,866)	(10,975,477)
Fund-based proceeds	0	0	3,983,688	0	3,983,688
Fund-based payments	0	0	(2,693,000)	0	(2,693,000)
Total other financing sources (uses)	(8,952,331)	0	6,073,266	81,204	(2,795,661)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES					
	(4,357,740)	46,798	(208,602)	(1,675,715)	(4,895,259)
FUND BALANCE - BEGINNING	11,987,881	718,792	680,111	2,850,860	16,197,644
FUND BALANCE - ENDING	\$ 7,630,141	\$ 765,590	\$ 471,509	\$ 2,175,145	\$ 10,642,385

The accompanying notes are an integral part of this statement.

CALCARRU PARISH SHERIFF
 Lake Charles, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS)
AND ACTUAL
For the Year Ended June 30, 2008

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Ad valorem taxes	\$ 10,085,000	\$ 10,095,181	\$ 10,181
Intergovernmental	1,099,340	2,108,546	1,009,206
Commissions, fees and charges	5,026,500	6,049,793	1,023,293
Interest	668,000	710,700	44,700
Other	1,417,354	1,793,830	376,476
Sales taxes	7,158,000	7,193,397	35,397
Total revenues	27,834,354	28,740,878	906,524
EXPENDITURES			
Current			
General government	608,380	508,384	100,000
Public safety	18,866,571	18,999,757	1,333,186
Capital outlay	3,000,000	4,800,000	(1,800,000)
Total expenditures	22,474,951	24,308,141	1,833,190
EXCESS OF REVENUES OVER EXPENDITURES	5,359,403	4,432,737	926,666
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	33,136	33,136
Operating transfers out	(8,742,381)	(8,587,849)	(154,532)
Total other financing sources (uses)	(8,742,381)	(8,554,713)	(187,377)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	(3,382,978)	(4,121,976)	738,998
FUND BALANCE - BEGINNING	15,587,891	15,587,891	0
FUND BALANCE - ENDING	\$ 12,204,913	\$ 11,465,915	\$ 738,998

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS			
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
\$	\$	\$	\$
70,200	70,200	0	0
798,250	781,886	(16,364)	
30,948	34,845	3,897	
0	0	0	
0	0	0	
902,404	887,040	(15,364)	
0	0	0	
402,500	347,350	(55,150)	
0	77,780	(77,780)	
402,500	425,130	(22,630)	
99,449	70,880	(28,569)	
0	0	0	
0	0	0	
0	0	0	
99,449	70,880	(28,569)	
738,792	730,700	8,092	
\$	\$	\$	\$
818,240	800,882	(17,358)	

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

	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
OPERATING REVENUES			
Sales to inmates	\$ 689,760	\$ 0	\$ 689,760
Contributions	0	81,676	81,676
Other	4,277	0	4,277
Total operating revenues	<u>694,037</u>	<u>81,676</u>	<u>775,713</u>
OPERATING EXPENSES			
Cost of goods sold	503,558	0	503,558
Materials and supplies	4,460	0	4,460
Sales tax	78,498	0	78,498
Depreciation	28,654	0	28,654
Administrative cost (net fees and premiums)	82	622,867	622,949
Health claims	0	1,373,519	1,373,519
Total operating expenses	<u>615,252</u>	<u>1,996,386</u>	<u>2,611,638</u>
Operating income (loss)	(91,215)	(1,914,710)	(2,005,925)
Non-operating revenues			
Interest	3,928	168,730	172,658
Income (loss) before operating transfers	(87,287)	(1,745,980)	(1,833,267)
Operating transfers in	0	2,881,654	2,881,654
Operating transfers out	(21,256)	0	(21,256)
Total operating transfers	<u>(21,256)</u>	<u>2,881,654</u>	<u>2,860,398</u>
NET INCOME	<u>91,807</u>	<u>1,290,664</u>	<u>1,382,471</u>
RETAINED EARNINGS-BEGINNING	<u>148,422</u>	<u>1,495,524</u>	<u>1,643,946</u>
RETAINED EARNINGS-ENDING	<u>\$ 240,229</u>	<u>\$ 2,690,688</u>	<u>\$ 2,930,917</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH SCHOOL BOARDS
 Lake Charles, Louisiana
PROPRIETARY FUND TYPES
COMBINED STATEMENT OF CASH FLOWS
 For the Year Ended June 30, 1998

	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income (loss)	\$ 315,670	\$ (1,671,748)	\$ (1,356,078)
Adjustment to reconcile net income (loss) to net cash provided (used) by operating activities:			
Depreciation	20,654	0	20,654
(Increase) decrease in inventories	(33,176)	0	(33,176)
Increase (decrease) in accounts payable and health claims	4,834	(738,677)	(673,352)
Net cash provided (used) by operating activities	<u>118,136</u>	<u>(1,810,377)</u>	<u>(1,692,241)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of capital assets	(7,385)	0	(7,385)
Interest earnings	3,558	164,739	168,297
Net cash provided (used) by investing activities	<u>613</u>	<u>164,739</u>	<u>165,412</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating transfers in	0	2,801,654	2,801,654
Operating transfers out	(33,256)	0	(33,256)
Net cash provided (used) by non-capital financing activities	<u>(33,256)</u>	<u>2,801,654</u>	<u>2,768,398</u>
NET INCREASE IN CASH BALANCES	87,493	1,156,020	1,243,513
CASH BALANCES - BEGINNING	286,897	2,817,858	3,104,755
CASH BALANCES - ENDING	\$ 374,390	\$ 4,000,878	\$ 4,375,268

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Notes to the Financial Statements

June 30, 1988

INTRODUCTION

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs and anti-drug abuse programs. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all ad valorem property taxes; parish occupational licenses; state revenue sharing funds; sportsman licenses; and fines, costs, and bond forfeitures imposed by the district court.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Calcasieu Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

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

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

B. REPORTING ENTITY - (Continued)

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

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

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

C. FUND ACCOUNTING

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

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

C. FUND ACCOUNTING - (Continued)

GOVERNMENTAL FUND TYPES

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include sales taxes, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

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

Debt Service Fund

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

Capital Project Fund

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

PROPRIETARY FUND TYPES

Enterprise Funds

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

Internal Service Fund

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

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

C. FUND ACCOUNTING - (Continued)

PROPRIETARY FUND TYPES

Agency Funds

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

ACCOUNT GROUPS

General Fixed Assets Account Group

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

General Long-term Debt Account Group

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

D. FIXED ASSETS AND LONG-TERM LIABILITIES

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

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on such fixed assets. All fixed assets are valued at historical cost. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

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

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

D. FIXED ASSETS AND LONG-TERM LIABILITIES - (Continued)

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

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

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

E. BASIS OF ACCOUNTING

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

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

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

All agency funds are accounted for using the cash basis of accounting, which approximates the modified accrual basis of accounting.

F. BUDGET PRACTICES

The sheriff follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Formal budgeting integration is employed as a management control device during the year for the general and special revenue funds. These budgets are adopted on a basis consistent with generally accepted accounting principles.
2. The sheriff prepares a proposed budget no later than 45 days prior to the beginning of each fiscal year.

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

F. BUDGET PRACTICES - (Continued)

3. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
4. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
5. After holding the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Sheriff prior to the commencement of the fiscal year for which the budget is being adopted.
6. Any budgetary amendments must be approved by the Sheriff and also published in the official journal. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.
7. All budgetary appropriations lapse at the end of each year.

G. CASH AND CASH EQUIVALENTS

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

H. INVESTMENTS

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

I. INVENTORIES

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

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

J. VACATION AND SICK LEAVE

All permanent, full-time employees earn from 18 to 30 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave of up to 28 days is paid to the employee or, upon death, to the employee's estate at the employee's current rate of pay.

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

At June 30, 1998, employees of the sheriff's office have accumulated \$464,882 in leave privileges, computed in accordance with GASB Codification Section C80.

The cost of prior year leave privileges, computed in accordance with the aforementioned guidance totaling \$404,582 for 1997 have been recorded as current year expenditures of the General Fund. The current year leave privileges of \$464,882 for 1998 has been recorded in the general long term debt account group as a liability not requiring current resources.

K. TOTAL COLUMNS ON COMBINED STATEMENTS

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

L. ENCUMBRANCES

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

M. USE OF ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Notes to the Financial Statements

June 30, 1998

2. LEVIED TAXES

Due to the passage of the Calcasieu Law Enforcement Proposal on July 17, 1993, authorizing a special 1/4 per cent sales tax for a period of ten years, the Calcasieu Parish Sheriff agreed to rollback the Special Law Enforcement District ad valorem tax millage beginning July 1, 1994. The agreement is for a rollback of three and one-half mills and a roll forward over four years according to the following schedule:

	<u>Authorized Millage</u>	<u>Roll Forward</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Regular Law Enforcement District	8.16	-	8.16	Permanant
Special Law Enforcement District - June 30, 1998	7.49	.90	6.49	6-30-98
Special Law Enforcement District - June 30, 1999	7.49	-	7.49	2001

3. CASH AND CASH EQUIVALENTS

At June 30, 1998, the sheriff has cash and cash equivalents (bank balances) totaling \$20,853,617 as follows:

petty cash - cash on hand	\$	8,576
Demand deposits		11,304,477
Money market accounts		853,460
Time deposits		<u>2,808,734</u>
Total		<u>\$20,853,617</u>

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

3. CASH AND CASH EQUIVALENTS - (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a banking or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the sheriff has \$21,814,349 in deposits (collected bank balances). These deposits are secured from risk by \$2,900,000 of federal deposit insurance and \$38,738,887 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. INVESTMENTS

Investments are categorized into three categories of credit risk:

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

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

	Category			Carrying Amount	Market Amount
	1	2	3		
U.S. Treasury Bills	\$ 418,352	\$ -	\$ -	\$ 418,162	\$ 418,784
Investments not subject to categorization:					
Deferred compensation plan				849,213	849,213
Total investments				\$1,267,375	\$1,267,997

Investments of \$849,213 in the deferred compensation plan represents the pro-rata share of the net assets of the state deferred compensation fund allocable to the Sheriff's participating employees.

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

5. RECEIVABLES

The receivables of \$1,806,385 at June 30, 1998, are as follows:

Class of Receivable	General Fund	Special Revenue Fund	Total
Taxes - sales	\$ 570,632	\$ -	\$ 570,632
Taxes - ad valorem	20,223	-	20,223
Intergovernmental	489,004	10,863	499,867
Civil and criminal fees	13,686	27,599	41,285
Transporting prisoners	11,316	-	11,316
Feeding prisoners	610,768	-	610,768
Prisoner medical costs	42,121	-	42,121
Court reimburse	6,929	-	6,929
Commissions, etc.	18,862	-	18,862
Other	87,538	-	87,538
Total	\$ 1,792,921	\$ 23,462	\$ 1,806,383

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

6. DUE FROM/TO OTHER FUNDS

There were no interfund balances due to/from other funds at June 30, 1998.

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

7. PROPRIETARY FUNDS FIXED ASSETS

The following is a summary of the fixed assets of the Enterprise Funds at June 30, 1998:

	<u>Full Commissary</u>
Furniture and equipment	\$ 108,700
Less: Accumulated depreciation	<u>78,697</u>
Net	<u>\$ 30,003</u>

8. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance June 30, 1998</u>
Land	\$ 279,581	\$ -	\$ -	\$ -	\$ 279,581
Buildings	3,823,657	1,580,556	-	15,887,884	18,694,077
Equipment	8,728,893	3,316,389	(2,216,935)	-	9,828,347
Construction in progress	<u>12,882,234</u>	<u>2,829,680</u>	<u>-</u>	<u>(15,887,884)</u>	<u>-</u>
Total	<u>\$ 24,814,345</u>	<u>\$ 6,726,625</u>	<u>\$ (2,216,935)</u>	<u>\$ -</u>	<u>\$ 29,324,035</u>

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

9. LONG-TERM DEBT

Revenue Bonds. The Sheriff issued bonds which shall be 1) payable from and secured by the income, revenues and receipts derived or to be derived from contracts and agreements relating to the Facility, 2) payable from the various revenues of the District, and 3) payable from certain budgeted Sales Tax receipts, as well as security (amount) loaned to the Facility, including, particularly, that certain Cooperative Endorsement Agreement dated August 16, 1994 by and between the District and the Louisiana Department of Public Safety and Corrections, which provides that the Department shall house within the Facility, upon completion thereof, a number of state prisoners adjudicated to the custody of the Department, which number of state prisoners shall be not less than fifty (40%) percent of the capacity of the Facility, for a per diem charge per prisoner payable to the District (presently \$21.80), in accordance with the terms of the State contract.

The Bonds shall bear interest from their Dates at the rates per annum set forth below, payable semiannually on each December 1 and June 1, beginning June 1, 1997, calculated on the basis of a 368-day year composed of twelve 30-day months and will mature on December 1, 2003.

Revenue bonds outstanding at year end are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
Calcasieu Parish Law Enforcement District Special Corrections Revenue Refunding Bonds, 1998 Series	6.25%	\$ 3,045,000
Calcasieu Parish Law Enforcement District Special Corrections Revenue Refunding Bonds, 1997 Series	6.25%	7,185,000
		<u>\$ 11,230,000</u>

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
1999	\$ 1,775,000	\$ 680,469
2000	1,945,000	586,719
2001	2,070,000	443,966
2002	2,305,000	312,969
2003	2,355,000	171,544
Thereafter	<u>780,000</u>	<u>24,682</u>
Total	<u>\$ 11,230,000</u>	<u>\$ 2,220,349</u>

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

9. LONG-TERM DEBT - (Continued)

Revenue Fund. Pursuant to Section 482, a special fund designated the "Calcasieu Parish Law Enforcement District, Special Corrections Facility Revenue Bonds, 1996 Series and 1997 Series, Revenue Fund" (the "Revenue Fund") was established in trust, which is to be held by the Trustee and which is to be kept separate and apart from all other funds and monies held by the Trustee. The Trustee shall administer such fund as provided in this Article IV and pursuant to the terms of the Trustee Agreement. The Trustee shall deposit into the Revenue Fund upon receipt, all Pledged Revenues, as defined by the bond indenture plus \$250,000.00 monthly receipts and collections of Sales Tax to be disbursed as follows:

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

(a) to the Interest Account of the Bond Fund, a fractional amount of the interest due on the bonds falling due on the next interest payment date, such fraction being equal to the number 1 divided by the number of months preceding such interest payment date since the last interest payment date, so that by making equal monthly payments the issuer will always provide the necessary sums required to be on hand on each interest payment date, together with such additional proportionate sum as may be required so that sufficient moneys will be available to pay interest as it becomes due. The Trustee commenced funding, as set forth herein, the Interest Account of the Bond Fund on March 20, 1998, for the 1998 Series and on May 20, 1997 for the 1997 Series, and

(b) to the Principal Account of the bond Fund, a fractional amount of principal due on the bonds falling due on the next principal payment date, such fraction being equal to the number 1 divided by the number of months preceding such principal payment date since the last principal payment date, so that by making equal monthly payments the issuer will always provide the necessary sums required to be on hand on each principal payment date, together with such additional proportionate sum as may be required so that sufficient moneys will be available to pay principal as it becomes due. The Trustee shall commence funding, as set forth herein, the Principal Account of the Bond Fund on March 20, 1998 for the 1998 Series and on May 20, 1997 for the 1997 Series.

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

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Notes to the Financial Statements

June 30, 1998

9. LONG-TERM DEBT - (Continued)

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

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

	June 30, 1997	Additions	Deductions	June 30, 1998
Revenue Bonds	\$ 12,899,000	\$ 3,645,000	\$ (5,695,000)	\$ 11,149,000
Compensated Absences	\$ 466,582	\$ 466,582	\$ (466,582)	\$ 466,582
Totals	\$ 13,365,582	\$ 4,111,582	\$ (6,161,582)	\$ 11,604,582

Liquidity Requirement. For so long as any of the Bonds are outstanding, the Sheriff covenants and agrees to maintain not less than \$5,000,000 in its General Fund. These funds maintained prior to the final maturity of the Bonds may be invested by the Sheriff in investment securities in its discretion. Should the balance of the Sheriff's General Fund fall below the required \$5,000,000 during the time that any of the Bonds are outstanding, the Sheriff shall be permitted a period of sixty (60) days within which to restore the required balance of \$5,000,000 before the Sheriff shall be in default of this covenant.

10. PENSION PLAN

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

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

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

34. PENSION PLAN - (Continued)

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

Contributions to the System also include one-half of one per cent of the taxes shown to be collectible by the tax rolls of each parish and parish as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their valuation to the System. As provided by Louisiana Revised Statute 11:933, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the sheriff and the retirement system that are required by GASB Codification Section F59.129:

Year Ended June 30, 1998

Calcasieu Parish Sheriff

Contribution rates:

Employees	8.70%
Employer	5.80%
Total current-year payroll	\$ 13,103,698
Total current-year covered payroll	\$ 11,831,065

	Required by Statute		
	Pct. Cont.	Amount	Actual
Contributions:			
Employees	8.70%	\$ 1,032,777	\$ 1,032,781
Employer	5.80%	592,350	688,812
Total	<u>15.70%</u>	<u>\$ 1,625,127</u>	<u>\$ 1,641,593</u>

Actuarially required contribution:

Dollar amount	\$ 1,641,593
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Percent of total actuarially required contribution of all participating employers and employees

7.68%

CALCASIEU PARISH SHERIFF
Lafayette, Louisiana
Notes to the Financial Statements
June 30, 1998

18. PENSION PLAN - (Continued)

The following sets forth the funded status of the plan as of June 30, 1998:

Pension Benefit Obligation (PBO)	
Total Pension Benefit Obligation (PBO) active members	\$ 421,508,283
Retirees, beneficiaries & terminated	<u>388,928,618</u>
Total Pension Benefit Obligation	810,442,899
Market value of net assets	<u>658,575,421</u>
Net assets in excess of Pension Benefit Obligation	<u>\$ 38,112,526</u>

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

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998, comprehensive annual financial report. The Calcasieu Parish Sheriff does not guarantee the benefits granted by the system.

Deferred Compensation Plan

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

All amounts of compensation deferred under the plan, all property and rights purchased with these amounts, and all income attributable to these 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 accreted to the provisions of benefits under the plan), subject only to the claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the Sheriff in an amount equal to the fair market value of the deferred account for each participant.

The fair market value of the plan's participant balances at June 30, 1998, is \$809,213. This amount has been included as an asset and liability in the balance sheet of the agency funds as of June 30, 1998.

CALCAMEU PARISH SHERIFF
 Luke Charles, Lieutenant
 Notes to the Financial Statements
 June 30, 1998

11. FUND BALANCE

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

12. CHANGES IN AGENCY FUND BALANCES

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

	Balance on July 1, 1997	Additions	Deletions	Balance on June 30, 1998
Agency funds:				
Drug Forfeitures	\$ 108,344	\$ -	\$ -	\$ 108,344
Cash Apprehension Bond	94,825	184,840	175,825	103,840
Fines and Costs	332,174	1,818,506	1,842,152	808,528
Civil Suits	18,949	1,487,288	1,472,404	5,833
Work Release Program	8,234	43,112	36,076	15,270
Interest Deposits	38,386	968,831	968,179	39,038
Tax Collector	1,223,486	89,758,413	90,279,206	344,693
Deferred Compensation	727,621	216,627	65,883	878,365
Total	\$ 2,541,409	\$ 84,468,817	\$ 94,896,922	\$ 2,204,393

13. CONTINGENCIES AND COMMITMENTS

General Fund

The Sheriff is a defendant in a number of lawsuits which have arisen in the normal course of operations which are in various stages of completion. As of the date of this report, the Sheriff's legal counsel believes that all probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

Self-insurance

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

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

13. CONTINGENCIES AND COMMITMENTS - (Continued)

Self-Insurance - (Continued)

The following schedule reflects the amounts of self-insurance and outside coverage as of June 30, 1998:

Area Covered	Deficit/In Amount <u>(Self-insured)</u>	Limits of Outside Liability Coverage
Group Health	\$ 60,000	\$ 1,000,000
Group Life	-	1 % of annual pay plus \$2,000.00

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

All known claims filed and an estimate of all incurred but unreported claims existing at June 30, 1998 have been recorded as an estimated liability for health claims in the Internal Service Fund.

14. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE CALCASIEU PARISH POLICE JURY

The Sheriff's office is located in the Calcasieu Correctional Center on East Broad Street. Substantially all the utilities and maintenance costs of the correctional center are paid for by the Calcasieu Parish Police Jury.

15. LEASES

The Sheriff had no material non-cancelable capital or operating leases at June 30, 1998.

16. POST RETIREMENT BENEFITS

The Calcasieu Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff's office. These benefits for retirees and similar benefits for active employees are provided through the self-insurance program whose monthly premiums are paid jointly by the employee and by the Sheriff. The Sheriff recognizes the cost of providing these benefits as an expenditure in the Internal Service Fund.

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

17. SELF-INSURANCE

The Calcasieu Parish Sheriff's self-insurance program, which commenced October 1, 1988, is used to account for health and life insurance benefits provided to its employees. Under the program, the Sheriff is obligated for claims payments to its participants. A stop-loss insurance contract associated with an insurance company covers claims in excess of \$60,000 per participant for all duty illness and injury claims. There is no stop-loss contract for claims for on-duty injury or illness. During the fiscal year 97-98, a total claims expense of \$1,135,519 was incurred which represents claims processed and an estimated liability for health claims as of June 30, 1998.

Resources to pay claims are derived from self-pay participants and contributions from other funds. Contributions from the other funds are recorded as such in the Internal Service Fund and an insurance expense in the other funds.

In addition the Sheriff entered into a service agreement with a third party administrator effective October 1, 1990. A monthly contract fee based on employees participating is paid to the third party administrator who obtains medical and life insurance policies for the participants. The estimated liability for health claims as of June 30, 1998 includes claims submitted but not paid as well as claims incurred but not reported and is based on information received from the third party administrator.

18. IMPACT OF YEAR 2000 COMPUTER ISSUES (UNAUDITED)

The Sheriff has conducted a comprehensive review of its computer systems to identify the systems that could be affected by the "Year 2000" issue and is developing an implementation plan to resolve the issue. The Year 2000 problem is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's programs that have date-sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in major system failure or miscalculations. The Sheriff presently believes that, with modifications to existing software and converting to new software, the Year 2000 problem will not pose significant operational problems for the Sheriff's computer systems as so modified and converted. However, if such modifications and conversions are not completed timely, the Year 2000 problem may have a material impact on the operations of the Sheriff.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

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

SOUTHWEST LOUISIANA CRIMINALISTICS LABORATORY FUND

As provided by Louisiana Revised Statutes 40:2165.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigations are provided. The Fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCAGUILL PARISH SHERRIFF
Lake Charles, Louisiana
SPECIAL REVENUE FUNDS
CURRENT BALANCE SHEET
June 30, 1998

	REGIONAL LAW ENFORCEMENT TRAINING ACADEMY	SOUTHWEST LOUISIANA CRIME ANALYTICS LABORATORY	TOTAL
ASSETS			
Cash and cash equivalents	\$ 60,400	\$ 699,129	\$ 759,529
Accounts receivable	14,863	21,501	36,364
TOTAL ASSETS	\$ 75,263	\$ 720,630	\$ 795,893
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$ 348	\$ 0	\$ 348
Fund equity - fund balances - unreserved - undesignated	74,915	720,630	795,545
TOTAL LIABILITIES AND FUND EQUITY	\$ 75,263	\$ 720,630	\$ 795,893

CALCASIEU PARISH Sheriff
Lake Charles, Louisiana
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 1988

	REGIONAL LAW ENFORCEMENT TRAINING ACADEMY	SOUTHWEST LOUISIANA FEDERALISTICS LABORATORY	TOTAL
REVENUES			
Testing fee	\$ 68,900	\$ 0	\$ 68,900
Crim. Laboratory Fee	0	362,986	362,986
Interest earnings	305	33,540	33,845
Grants	4,800	64,289	69,089
Total revenues	<u>74,405</u>	<u>414,315</u>	<u>490,144</u>
EXPENDITURES			
Crim. laboratory	0	294,174	294,174
Training expenses	48,000	0	48,000
Capital outlay	3,371	32,211	35,582
Total expenditures	<u>51,669</u>	<u>366,385</u>	<u>418,054</u>
EXCESS OF REVENUES OVER EXPENDITURES	22,736	48,230	70,966
FUND BALANCES AT BEGINNING OF YEAR	<u>52,266</u>	<u>678,516</u>	<u>730,782</u>
FUND BALANCES AT END OF YEAR	<u>\$ 74,982</u>	<u>\$ 726,746</u>	<u>\$ 801,728</u>

REGIARY FUND TYPE - AGENCY FUNDS

DEFERRED COMPENSATION FUND

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

DRUG FORFEITURE FUND

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

CASH APPEARANCE BOND FUND

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

FINES AND COSTS FUND

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

CIVIL SUITS FUND

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

WORK RELEASE PROGRAM FUND

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

INMATE DEPOSIT FUND

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

TAX COLLECTOR FUND

Article V, Section 27 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.

CALCASSIPARISH GOVT
 Lake Charles, Louisiana
 FUNDARY FUND TYPE - AGENCY FUNDS
 CLAIMING RELEASE BARRI
 June 30, 1998

	DEFERRED COMPENSATION	DEBT FORFEITURES	CASE APPEARANCE BOND	FINES AND COSTS
ASSETS				
Cash	\$ 0	\$ 108,504	\$ 145,000	\$ 360,508
Investments	849,215	0	0	0
TOTAL ASSETS	\$ 849,215	\$ 108,504	\$ 145,000	\$ 360,508
LIABILITIES AND FUND EQUITY				
Liabilities - due to taxing bodies and others	\$ 849,215	\$ 108,504	\$ 145,000	\$ 360,508
Fund equity - fund balances	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 849,215	\$ 108,504	\$ 145,000	\$ 360,508

CTOR. SALES	STATE RELEASE PROGRAM	INMATE DISCOUNTS	TAX COLLECTION	TOTAL
\$ 3,800	\$ 13,200	\$ 37,418	\$ 348,675	\$ 513,093
\$ 0	\$ 0	\$ 0	\$ 0	\$ 848,215
\$ 3,800	\$ 13,200	\$ 37,418	\$ 348,675	\$ 7,308,799
\$ 3,800	\$ 13,200	\$ 37,418	\$ 348,675	\$ 2,104,709
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ 3,800	\$ 13,200	\$ 37,418	\$ 348,675	\$ 2,304,709

CALCADA WARDEN SHERIFF

Lake Charles, Louisiana

FUNDARY FUND TYPE - AGENCY FUNDS

SCHEDULE OF CHANGES IN BALANCES DUE TO TAXES, FEES, AND OTHERS

For the Year Ending June 30, 1998

BALANCES AT END OF YEAR	DEFERRED-	DELEG-	CASH	FINES
	COMPENSATION	FORFEITURES	APPROPRIATED	AND COSTS
	\$	\$	\$	\$
	517,371	608,304	81,000	103,174
ADDITIONS				
Contributions	155,000	0	0	0
Cash appropriations bonds	0	0	104,000	0
Taxes and costs	0	0	0	1,701,647
Items, sales, services, etc.	0	0	0	0
Deposits by inmates	0	0	0	0
Taxes, interest, etc.	0	0	0	0
Investment earnings	61,154	0	0	17,848
Total additions	216,154	0	104,000	1,719,495
Total	733,525	608,304	185,000	2,822,669
DEDUCTIONS				
Expenditures of inmates, bond				
refunds, fees, and costs:				
General Fund	0	0	0	240,494
Deputy Attorney	0	0	0	108,522
Police Jury	0	0	0	604,801
Parole - Director	0	0	0	14,978
Clerk of Court	0	0	0	77,279
Criminal Justice Council	0	0	0	49,579
Judicial Probation Board	0	0	0	287,266
Judicial Expense Fund	0	0	0	40,100
Southwest Louisiana				
Criminology Laboratory	0	0	0	113,777
Louisiana Commission on Law				
Enforcement	0	0	0	38,117
Refunds				
Cash bonds	0	0	170,000	0
Other	0	0	0	80,000
Reimbursements of civil suits				
General Fund	0	0	0	0
Clerk of Court	0	0	0	0
Other officials and clerks	0	0	0	0
Lifeguards	0	0	0	0
Airtel, apparatus, and other costs	0	0	0	0
Income percentages from enterprise funds	0	0	0	0
Refunds to inmates	0	0	0	0
Administrative charges	0	0	0	3,415
Surpluses to taxing bodies and others	85,000	0	0	40,858
Total deductions	85,000	0	170,000	1,882,150
BALANCES AT END OF YEAR	\$ 648,525	\$ 608,304	\$ 18,000	\$ 940,519

CIVIL SLITS	WISC MILWAUKEE PROGRAM	PRORATE DEPOSITS	TAX COLLECTOR	TOTAL
\$ 18,000	\$ 6,204	\$ 10,788	\$ 1,223,660	\$ 2,541,600
				18,000
				62,640
				1,790,647
1,487,168				1,487,288
	43,102	968,011		1,011,341
			89,345,389	89,345,389
			415,034	492,432
1,487,168	43,102	968,011	89,738,431	92,409,811
1,486,157	45,546	1,009,417	90,981,876	93,811,236
				240,495
				248,031
				654,931
				35,278
				77,977
				49,339
				287,386
				43,265
				111,777
				28,117
				10,025
				10,025
214,209				214,209
79,871				79,871
5,700				5,700
448,332				448,332
144,302				144,302
		668,438		668,438
		279,328		279,328
				5,415
	26,076	28,408	90,279,286	90,442,811
1,486,404	26,076	568,179	90,279,286	92,809,817
\$ 1,800	\$ 13,200	\$ 17,416	\$ 244,671	\$ 2,509,299

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 1993

Federal Grant/Pass Through Grantor/ Program Title	Federal CFDA Number	Other Identifying Number	Pass-Through Grantor's Number
Department of Justice			
Office of Community Oriented Policing Services			
Community Policing Grants	36.718	9748L-NXX-0002	-
	36.718	95-06L-8X-0001	-
U.S. Marshals Service			
Cooperative Agreement Plan	-	04-25-94	-
Total Federal Assistance			

<u>Program or Award Account</u>	<u>Expenditures</u>	<u>Cash</u> <u>Non-Cash</u>	<u>Major</u> <u>Non-Major</u>	<u>Type</u> <u>Program</u>
\$ 174,263	\$ 176,263	Cash	Non-Major	B
38,078	38,773	Cash	Non-Major	B
1,800,000	1,000,000	Cash	Major	A
<u>\$ 2,212,341</u>	<u>\$ 1,215,036</u>			



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Wayne F. McElreath
Calumias Parish Sheriff
Lake Charles, LA

We have audited the financial statements of the Calumias Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated December 30, 1998. 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 Calumias Parish Sheriff's 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 Calumias Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

Honorable Wayne F. McEwen
Calcasieu Parish Sheriff
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This report is intended for the information of management and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.

Lake Charles, LA
December 30, 1998



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JAMES H. HANCOCK
CPA & ASSOCIATES

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

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

Compliance

We have audited the compliance of the Calcasieu Parish Sheriff with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Sheriff's management. Our responsibility is to express an opinion on Calcasieu Parish Sheriff's compliance based on our audit.

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

In our opinion, the Calcasieu Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

Internal Control Over Compliance

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

Honorable Wayne F. McIlwain

Calcasieu Parish Sheriff

Page 2

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

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

Lake Charles, LA

December 30, 1998

Catahoula Parish Sheriff
Lake Charles, Louisiana

AUDIT FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1998

There were no findings and questioned costs in the current or prior year financial statements.

Calcasieu Parish Sheriff
Lake Charles, Louisiana

**MANAGEMENT'S REPORT ON THE
STATUS OF PRIOR YEAR FINDINGS**

For the Year Ended June 30, 1998

There were no repeatable conditions as a result of the audits of the Calcasieu Parish Sheriff for the years ended June 30, 1997 and 1998.

