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GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

CALCASIEU PARISH SHERIFF

June 30, 1999

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

Release Date 1-19-2000

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INDEPENDENT AUDITORS' REPORT

Honorable Wayne F. McElveen
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, 1999. 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 in the first paragraph present fairly, in all material respects, the financial position of the Calcasieu Parish Sheriff as of June 30, 1999, 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 22, 1999, 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.

Honorable Wayne F. McElveen
Calcasieu Parish Sheriff
Page 2

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

Langley, Williams & Co., LLC

Lake Charles, LA
December 22, 1999

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 June 30, 1999

GOVERNMENTAL
 FUND TYPES

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT
ASSETS				
Cash and cash equivalents	\$ 12,411,388	\$ 810,334	\$ 0	\$ 0
Investments	0	0	2,346,968	0
Receivables	2,856,815	33,945	0	0
Inventory	152,210	0	0	0
Fixed assets - net of accumulated depreciation	0	0	0	0
Amount to be provided for retirement of bonds	0	0	0	0
Amount to be provided for retirement and compensated absences payable	0	0	0	0
TOTAL ASSETS	\$ 15,420,413	\$ 844,279	\$ 2,346,968	\$ 0
LIABILITIES				
Accounts payable and accrued liabilities	\$ 479,435	\$ 13,800	\$ 0	\$ 0
Compensated absences payable	0	0	0	0
Due to taxing bodies and other	0	0	403,832	0
Revenue bonds payable	0	0	0	0
Total Liabilities	479,435	13,800	403,832	0
FUND EQUITY				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Retained earnings	0	0	0	0
Fund balance:				
Reserved under bond indenture	5,000,000	0	0	0
Reserved for capital improvements	750,000	0	0	0
Reserved for legal contingencies	500,000	0	0	0
Unreserved - designated	0	0	1,943,136	0
Unreserved - undesignated	8,690,978	830,479	0	0
Total Fund Equity	14,940,978	830,479	1,943,136	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 15,420,413	\$ 844,279	\$ 2,346,968	\$ 0

The accompanying notes are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$ 433,938	\$ 4,817,881	\$ 2,012,651	\$ 0	\$ 0	\$ 20,486,192
0	0	959,875	0	0	3,306,843
0	0	0	0	0	2,890,760
103,744	0	0	0	0	255,954
22,446	0	0	32,430,704	0	32,453,150
0	0	0	0	9,365,000	9,365,000
0	0	0	0	542,860	542,860
<u>\$ 560,128</u>	<u>\$ 4,817,881</u>	<u>\$ 2,972,526</u>	<u>\$ 32,430,704</u>	<u>\$ 9,907,860</u>	<u>\$ 69,300,759</u>
\$ 34,961	\$ 48,912	\$ 0	\$ 0	\$ 0	\$ 577,108
0	0	0	0	542,860	542,860
0	0	2,972,526	0	0	3,376,358
0	0	0	0	9,365,000	9,365,000
<u>34,961</u>	<u>48,912</u>	<u>2,972,526</u>	<u>0</u>	<u>9,907,860</u>	<u>13,861,326</u>
0	1,000,000	0	0	0	1,000,000
0	0	0	32,430,704	0	32,430,704
525,167	3,768,969	0	0	0	4,294,136
0	0	0	0	0	5,000,000
0	0	0	0	0	750,000
0	0	0	0	0	500,000
0	0	0	0	0	1,943,136
0	0	0	0	0	9,521,457
<u>525,167</u>	<u>4,768,969</u>	<u>0</u>	<u>32,430,704</u>	<u>0</u>	<u>55,439,433</u>
<u>\$ 560,128</u>	<u>\$ 4,817,881</u>	<u>\$ 2,972,526</u>	<u>\$ 32,430,704</u>	<u>\$ 9,907,860</u>	<u>\$ 69,300,759</u>

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, 1999

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Ad valorem taxes	\$ 11,289,900	\$ 0	\$ 0	\$ 0	\$ 11,289,900
Intergovernmental	2,123,347	46,000	0	0	2,169,347
Commissions, fees and charges	9,107,053	374,098	0	0	9,481,151
Interest	606,419	33,515	74,685	17,252	731,871
Other	1,821,809	0	0	0	1,821,809
Sales taxes	7,201,433	0	0	0	7,201,433
Total revenues	32,149,961	453,613	74,685	17,252	32,695,511
EXPENDITURES					
Current					
General government	600,182	0	0	0	600,182
Public safety	21,355,430	383,001	60,982	0	21,799,413
Capital outlay	3,609,567	31,414	0	67,898	3,708,879
Interest and fiscal charges	0	0	663,820	0	663,820
Total expenditures	25,565,179	414,415	724,802	67,898	26,772,294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,584,782	39,198	(650,117)	(50,646)	5,923,217
OTHER FINANCING SOURCES (USES)					
Operating transfers in	498,939	0	6,297,183	0	6,796,122
Operating transfers out	(6,540,862)	0	(2,719,087)	(428,819)	(9,688,768)
Revenue bond proceeds	0	0	9,365,000	0	9,365,000
Revenue bond payments	0	0	(11,140,000)	0	(11,140,000)
Total other financing sources (uses)	(6,041,923)	0	1,803,096	(428,819)	(4,667,646)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	542,859	39,198	1,152,979	(479,465)	1,255,571
FUND BALANCE - BEGINNING	14,398,119	791,281	790,157	479,465	16,459,022
FUND BALANCE - ENDING	\$ 14,940,978	\$ 830,479	\$ 1,943,136	\$ 0	\$ 17,714,593

The accompanying notes are an integral part of this statement.

CALCASIEU 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, 1999

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Ad valorem taxes	\$ 11,275,000	\$ 11,289,900	\$ 14,900
Intergovernmental	2,099,426	2,123,347	23,921
Commissions, fees and charges	8,935,997	9,107,053	171,056
Interest	670,000	606,419	(63,581)
Other	1,627,531	1,821,809	194,278
Sales taxes	7,200,000	7,201,433	1,433
Total revenues	31,807,954	32,149,961	342,007
EXPENDITURES			
Current			
General government	647,425	600,182	47,243
Public safety	21,016,644	21,355,430	(338,786)
Capital outlay	3,131,500	3,609,567	(478,067)
Total expenditures	24,795,569	25,565,179	(769,610)
EXCESS OF REVENUES OVER EXPENDITURES	7,012,385	6,584,782	(427,603)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	382,605	498,939	116,334
Operating transfers out	(6,465,051)	(6,540,862)	(75,811)
Total other financing sources (uses)	(6,082,446)	(6,041,923)	40,523
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	929,939	542,859	(387,080)
FUND BALANCE - BEGINNING	14,398,119	14,398,119	0
FUND BALANCE - ENDING	\$ 15,328,058	\$ 14,940,978	\$ (387,080)

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS			
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
\$ 0	\$ 0	\$	0
46,000	46,000		0
377,756	374,098		(3,658)
31,459	33,515		2,056
0	0		0
0	0		0
455,215	453,613		(1,602)
0	0		0
390,171	383,001		7,170
0	31,414		(31,414)
390,171	414,415		(24,244)
65,044	39,198		(25,846)
0	0		0
0	0		0
0	0		0
65,044	39,198		(25,846)
791,281	791,281		0
\$ 856,325	\$ 830,479	\$	(25,846)

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 PROPRIETARY FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN RETAINED EARNINGS
 For the Year Ended June 30, 1999

	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
OPERATING REVENUES			
Sales to inmates	\$ 841,417	\$ 0	\$ 841,417
Contributions	0	67,958	67,958
Total operating revenues	841,417	67,958	909,375
OPERATING EXPENSES			
Cost of goods sold	625,066	0	625,066
Materials and supplies	10,770	0	10,770
Sales tax	37,776	0	37,776
Depreciation	18,049	0	18,049
Administrative contract fees and premiums	0	1,744,692	1,744,692
Health claims	0	406,332	406,332
Total operating expenses	691,661	2,151,024	2,842,685
Operating income (loss)	149,756	(2,083,066)	(1,933,310)
Non-operating revenues			
Interest	6,604	198,281	204,885
Income (loss) before operating transfers	156,360	(1,884,785)	(1,728,425)
Operating transfers in	0	2,962,766	2,962,766
Operating transfers out	(70,120)	0	(70,120)
Total operating transfers	(70,120)	2,962,766	2,892,646
NET INCOME	86,240	1,077,981	1,164,221
RETAINED EARNINGS BEGINNING	438,927	2,690,988	3,129,915
RETAINED EARNINGS ENDING	\$ 525,167	\$ 3,768,969	\$ 4,294,136

The accompanying notes are an integral part of this statement.

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

	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income (loss)	\$ 149,756	\$ (2,083,066)	\$ (1,933,310)
Adjustment to reconcile net income (loss) to net cash provided (used) by operating activities:			
Depreciation	18,049	0	18,049
(Increase) decrease in inventories	9,112	0	9,112
Increase (decrease) in accounts payable and health claims	(4,691)	(329,996)	(334,687)
Net cash provided (used) by operating activities	<u>172,226</u>	<u>(2,413,062)</u>	<u>(2,240,836)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of capital assets	(9,292)	0	(9,292)
Interest earnings	6,604	198,281	204,885
Net cash provided (used) by investing activities	<u>(2,688)</u>	<u>198,281</u>	<u>195,593</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating transfers in	0	2,962,766	2,962,766
Operating transfers out	(70,120)	0	(70,120)
Net cash provided (used) by non-capital financing activities	<u>(70,120)</u>	<u>2,962,766</u>	<u>2,892,646</u>
NET INCREASE IN CASH BALANCES	99,418	747,985	847,403
CASH BALANCES - BEGINNING	<u>334,520</u>	<u>4,069,896</u>	<u>4,404,416</u>
CASH BALANCES - ENDING	\$ <u>433,938</u>	\$ <u>4,817,881</u>	\$ <u>5,251,819</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

INTRODUCTION

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

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

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

1. 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 (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

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 criteria 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 or to impose specific financial burden on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

C. FUND ACCOUNTING

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

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 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, 1999

C. FUND ACCOUNTING - (Continued)

FIDUCIARY FUND TYPES

Agency Funds

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

ACCOUNT GROUPS

General Fixed Assets Account Group

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

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 said to present a summary of sources and uses of "available spendable resources" during a period.

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

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

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 issuance costs, are recognized during the current period. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

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 employee amounts which are not accrued. See note J.

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 fifteen days prior to the beginning of each fiscal year.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

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 are published in the official journal. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.
7. All budgetary appropriations lapse at the end of each year.

For the year ended June 30, 1999, actual expenses exceeded budgeted expenses in the Special Revenue Funds by \$24,244; however, there were adequate funds available to cover the excess expenditures.

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 deferred 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, 1999

J. VACATION AND SICK LEAVE

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

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

At June 30, 1999, employees of the sheriff's office have accumulated \$542,860 in leave privileges, computed in accordance with GASB Codification Section C60.

The cost of prior year leave privileges, computed in accordance with the aforementioned guidance totaling \$464,882 for 1998 have been recorded as current year expenditures of the General Fund. The current year leave privileges of \$542,860 for 1999 has been recorded in the general long-term debt account group as a liability not requiring current resources.

K. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" 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.

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 Notes to the Financial Statements
 June 30, 1999

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.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Regular Law Enforcement District	8.16	8.16	Permanent
Special Law Enforcement District - June 30, 1999	7.49	7.49	2001

3. CASH AND CASH EQUIVALENTS

At June 30, 1999, the sheriff has cash and cash equivalents (book balances) totaling \$20,486,192 as follows:

Petty cash - cash on hand	\$ 9,536
Demand deposits	9,101,440
Time deposits	<u>11,375,216</u>
Total	<u>\$ 20,486,192</u>

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Notes to the Financial Statements

June 30, 1999

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 holding or custodial bank that is mutually acceptable to both parties. At June 30, 1999, the sheriff has \$22,221,060 in deposits (collected bank balances). These deposits are secured from risk by \$3,100,000 of federal deposit insurance and \$46,700,858 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 39:1229 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 these three categories of credit risk:

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

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

	Category			Carrying Amount	Market Amount
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. Treasury Bills	\$2,346,968	\$ -	\$ -	\$2,346,968	\$2,346,607
Investments not subject to categorization:					
Deferred compensation plan				<u>959,875</u>	<u>959,875</u>
Total investments				<u>\$3,306,843</u>	<u>\$3,306,482</u>

Investments of \$959,875 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, 1999

5. RECEIVABLES

The receivables of \$2,890,760 at June 30, 1999, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Taxes - sales	\$ 590,834	\$ -	\$ 590,834
Taxes - ad valorem	47,494	-	47,494
Intergovernmental	359,407	-	359,407
Civil and criminal fees	29,582	33,945	63,527
Transporting prisoners	12,680	-	12,680
Feeding prisoners	1,597,732	-	1,597,732
Prisoner medical costs	28,960	-	28,960
Court attendance	3,600	-	3,600
Commission, etc.	29,017	-	29,017
Other	<u>157,509</u>	<u>-</u>	<u>157,509</u>
 Total	 <u>\$ 2,856,815</u>	 <u>\$ 33,945</u>	 <u>\$ 2,890,760</u>

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

6. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1999, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 403,832	\$ -
Debt Service Fund	<u>-</u>	<u>403,832</u>
 Total	 <u>\$ 403,832</u>	 <u>\$ 403,832</u>

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 Notes to the Financial Statements
 June 30, 1999

7. PROPRIETARY FUNDS FIXED ASSETS

The following is a summary of the fixed assets of the Enterprise Funds at June 30, 1999:

	<u>Jail Commissary</u>
Furniture and equipment	\$ 118,992
Less: Accumulated depreciation	<u>96,546</u>
Net	<u>\$ 22,446</u>

8. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance June 30, 1999</u>
Land	\$ 279,581	\$ 486,500	\$ -	\$ -	\$ 766,081
Buildings	18,614,077	1,429,217	-	67,898	20,111,192
Equipment	9,828,167	1,725,264	-	-	11,553,431
Construction in progress	<u>-</u>	<u>67,898</u>	<u>-</u>	<u>(67,898)</u>	<u>-</u>
Total	<u>\$ 28,721,825</u>	<u>\$ 3,708,879</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,430,704</u>

CALCASIEU PARISH SHERIFF

Lake Charles, Louisiana

Notes to the Financial Statements

June 30, 1999

9. LONG-TERM DEBT

Refunding Revenue Bonds. The Sheriff issued Refunding 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 excess revenues of the District, and 3) payable from certain budgeted Sales Tax receipts, as well as security interest in and to the Facility, including, particularly, that certain Cooperative Endeavor 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 forty (40%) percent of the capacity of the Facility, for a per diem charge per prisoner payable to the District (presently \$21.00), in accordance with the terms of the State contract.

The Refunding Bonds shall bear interest from their Dated Date at the rates per annum set forth below, payable semiannually on each December 1 and June 1, beginning June 1, 1999, calculated on the basis of a 360-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 Rates</u>	<u>Amount</u>
Calcasieu Parish Law Enforcement District Special Corrections Revenue Refunding Bonds, 1999 Series	4.25%	\$ <u>9,365,000</u>

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2000	\$ 1,370,000	\$ 408,701
2001	1,800,000	301,538
2002	2,000,000	220,787
2003	2,095,000	133,769
2004	<u>2,100,000</u>	<u>44,625</u>
Total	\$ <u>9,365,000</u>	\$ <u>1,109,420</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

9. LONG-TERM DEBT - (Continued)

Refunding Revenue Fund. Pursuant to Section 402, a special fund designated the "Calcasieu Parish Law Enforcement District, Special Corrections Facility Revenue Refunding Bonds, 1999 Series, Revenue Refunding Fund" (the "Refunding 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 Refunding 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 Refunding 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 Refunding Bonds falling due on the next Interest Payment Date, such fraction being equal to the number 1 divided by the number of months preceding such Interest Payment Date since the last Interest Payment Date, so that by making equal monthly payments the Issuer will always provide the necessary sum required to be on hand on each Interest Payment Date, together with such additional proportionate sum as may be required so that sufficient moneys will be available to pay interest as it becomes due. The Trustee commenced funding, as set forth herein, the Interest Account of the Refunding Bond Fund on March 20, 1999; and

(b) to the Principal Account of the Bond Fund, a fractional amount of principal due on the Refunding Bonds falling due on the next principal payment date, such fraction being equal to the number 1 divided by the number of months preceding such principal payment date since the last principal payment date, so that by making equal monthly payments the Issuer will always provide the necessary sum required to be on hand on each principal payment date, together with such additional proportionate sum as may be required so that sufficient moneys will be available to pay principal as it becomes due. The Trustee shall commence funding, as set forth herein, the Principal Account of the Bond Fund on May 20, 1999.

Any Pledged Revenues not transferred in accordance with clauses (a) through (b) shall be retained in the Refunding Revenue Fund. If the Bond Fund contains a balance equal to the entire remaining principal and interest requirements of the Refunding Bonds, then the Refunding 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, 1999

9. LONG-TERM DEBT - (Continued)

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

Changes in General Long-term Liabilities. During the year ended June 30, 1999, the following changes occurred in liabilities reported in the general long-term debt account group:

	<u>June 30, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 1999</u>
Revenue Bonds	\$ 11,140,000	\$ 9,365,000	\$(11,140,000)	\$ 9,365,000
Compensated Absences	<u>464,882</u>	<u>542,860</u>	<u>(464,882)</u>	<u>542,860</u>
Totals	<u>\$ 11,604,882</u>	<u>\$ 9,907,860</u>	<u>\$(11,604,882)</u>	<u>\$ 9,907,860</u>

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. Those 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 Sheriff's and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 or older at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 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 jointed 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, 1999

10. PENSION PLAN - (Continued)

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

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

The following provides certain disclosures for the sheriff and the retirement system that are required by GASB Codification Section P20.129:

Year Ended June 30, 1999

Calcasieu Parish Sheriff

Contribution rates:

Employees	8.70%
Employer	5.00%
Total current-year payroll	\$ 15,811,496
Total current-year covered payroll	\$ 13,595,729

	<u>Required by Statute</u>		<u>Actual</u>
	<u>Per Cent</u>	<u>Amount</u>	
Contributions:			
Employees	8.70%	\$ 1,182,828	\$ 1,182,828
Employer	<u>5.00%</u>	<u>679,788</u>	<u>695,423</u>
Total	<u>13.70%</u>	<u>\$ 1,862,616</u>	<u>\$ 1,878,251</u>

Actuarially required contribution:

Dollar amount	<u>\$ 1,878,251</u>
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Percent of total actuarially required contribution of all participating employers and employees

7.97%

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 Notes to the Financial Statements
 June 30, 1999

10. PENSION PLAN - (Continued)

The following sets forth the funded status of the plan as of June 30, 1999:

Pension Benefit Obligation (PBO)	
Total Pension Benefit Obligation (PBO) active members	\$ 529,765,472
Retirees, beneficiaries & terminated	<u>223,037,474</u>
Total Pension Benefit Obligation	752,802,946
Market value of net assets	<u>737,107,846</u>
 Net obligation in excess of assets	 \$(<u>15,695,100</u>)

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

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, 1999, 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 those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the Sheriff in an amount equal to the fair market value of the deferred account for each participant.

The fair market value of the plan's participant balances at June 30, 1999, is \$959,875. This amount has been included as an asset and liability in the balance sheet of the agency funds as of June 30, 1999.

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 Notes to the Financial Statements
 June 30, 1999

11. FUND BALANCE

Reservations of fund balance represent amounts that are not appropriable or are legally separated 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:

	<u>Balance on</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance on</u> <u>June 30, 1999</u>
Agency funds:				
Drug Forfeitures	\$ 108,304	\$ -	\$ -	\$ 108,304
Cash Appearance Bond	145,040	112,918	111,808	146,150
Fines and Costs	300,528	1,618,688	1,738,660	180,556
Civil Suits	5,833	2,026,231	2,017,161	14,903
Work Release Program	13,270	35,541	33,705	15,106
Inmate Deposit	37,438	1,149,104	1,145,171	41,371
Tax Collector	744,673	88,307,346	87,545,758	1,506,261
Deferred Compensation	<u>849,213</u>	<u>229,151</u>	<u>118,489</u>	<u>959,875</u>
Total	<u>\$ 2,204,299</u>	<u>\$ 93,478,979</u>	<u>\$ 92,710,752</u>	<u>\$ 2,972,526</u>

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 final and 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

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, 1999.

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 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.

17. SELF-INSURANCE

The Sheriff was self-insured for health and life benefits coverage through September 30, 1998. Claims were paid from the Health and Life Insurance Internal Service Fund which was funded by contributions from other funds and, in some instances, employees. The contributions were determined by projected losses based on historical claims experience.

Effective October 1, 1998, the Sheriff became a member of the Louisiana Sheriff's Association Medical Plan. All full-time Employees of the Calcasieu Parish Sheriff's Department are eligible to participate in the Plan. Retired employees currently receiving benefits from the Sheriff's Pension Fund or who have qualified by service and not age who exercised their option and former employees who have accumulated 12 or more years of service are eligible to participate in the plan. Part-time employees have coverage as a result of an accidental injury occurring while on duty with a maximum allowance of \$50,000 per injury.

The Plan is funded by employee contributions and Sheriff contributions. These funds are invested into a Trust Fund until it is necessary to make withdrawals to pay claims and expenses.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana
Notes to the Financial Statements
June 30, 1999

17. SELF-INSURANCE – (Continued)

The plan covers customary and reasonable charges for medically necessary services or treatments with a \$300 deductible. The out-of-pocket amount is the portion of covered expenses paid after the deductible has been met. Generally, the plan will pay 75% and the employee will pay 25% with a \$2,000 maximum. The plan provides for a \$1,000,000 life-time maximum benefit.

The plan also provides for Life Insurance, Accidental Death and Dismemberment (AD&D) Insurance to full-time employees. The amount of Life Insurance and AD&D for full-time employees is the lesser of 2 ½ times the basic yearly earnings or \$150,000. Benefits for retirees and part-time employees are provided in reduced amounts. After an employee attains age 65 to 70, the benefit is reduced to 75%, and after age 70 the benefit is reduced to 50%.

Health claims paid were \$406,332 and contract fees and premiums were \$1,744,692 for the year ended June 30, 1999 .

18. IMPACT OF YEAR 2000 COMPUTER ISSUES (UNAUDITED)

The Year 2000 Issue consists of two shortcomings that make computer processing systems unable to read year-date data beyond the Year 1999. The first shortcoming is many computer programs contain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000, as January 1, 1900 and process data incorrectly or stop processing altogether. The second shortcoming is some computers will be unable to detect the Year 2000 is a leap year and may not register the additional day and data calculations may be incorrect.

The Calcasieu Parish Sheriff believes that they have addressed their Year 2000 issues, however, the Sheriff cannot assure that this will be the case.

19. SUBSEQUENT EVENT

Prior to December 31, 1999 the Refunding Revenue Bonds of \$9,365,000 were paid along with accrued interest and associated fees of \$192,344.

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 40:2266.1-.3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The Fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 June 30, 1999

	REGIONAL LAW ENFORCEMENT TRAINING ACADEMY	SOUTHWEST LOUISIANA CRIMINALISTICS LABORATORY	TOTAL
ASSETS			
Cash and cash equivalents	\$ 76,019	\$ 734,315	\$ 810,334
Accounts receivable	0	33,945	33,945
TOTAL ASSETS	\$ 76,019	\$ 768,260	\$ 844,279
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$ 13,800	\$ 0	\$ 13,800
Fund equity - fund balances - unreserved - undesignated	62,219	768,260	830,479
TOTAL LIABILITIES AND FUND EQUITY	\$ 76,019	\$ 768,260	\$ 844,279

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, 1999

	REGIONAL LAW ENFORCEMENT TRAINING ACADEMY	SOUTHWEST LOUISIANA CRIMINALISTICS LABORATORY	TOTAL
REVENUES			
Training fees	\$ 66,500	\$ 0	\$ 66,500
Crime laboratory fees	0	307,598	307,598
Interest earnings	873	32,642	33,515
Grants	6,000	40,000	46,000
Total revenues	<u>73,373</u>	<u>380,240</u>	<u>453,613</u>
EXPENDITURES			
Crime laboratory	0	307,442	307,442
Training expenses	75,559	0	75,559
Capital outlay	0	31,414	31,414
Total expenditures	<u>75,559</u>	<u>338,856</u>	<u>414,415</u>
EXCESS OF REVENUES OVER EXPENDITURES	(2,186)	41,384	39,198
FUND BALANCES AT BEGINNING OF YEAR	<u>64,405</u>	<u>726,876</u>	<u>791,281</u>
FUND BALANCES AT END OF YEAR	<u>\$ 62,219</u>	<u>\$ 768,260</u>	<u>\$ 830,479</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

DEFERRED COMPENSATION FUND

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

DRUG FORFEITURE FUND

The Drug Forfeiture Fund accounts for the collection of seized assets, and the subsequent distribution of these assets upon judgement of forfeiture by 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.

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 COMBINING BALANCE SHEET
 June 30, 1999

	<u>DEFERRED COMPENSATION</u>	<u>DRUG FORFEITURES</u>	<u>CASH APPEARANCE BOND</u>	<u>FINES AND COSTS</u>
ASSETS				
Cash	\$ 0	\$ 108,304	\$ 146,150	\$ 180,556
Investments	<u>959,875</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 959,875</u>	<u>\$ 108,304</u>	<u>\$ 146,150</u>	<u>\$ 180,556</u>
 LIABILITIES AND FUND EQUITY				
Liabilities - due to taxing bodies and others	\$ 959,875	\$ 108,304	\$ 146,150	\$ 180,556
Fund equity - fund balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 959,875</u>	<u>\$ 108,304</u>	<u>\$ 146,150</u>	<u>\$ 180,556</u>

CIVIL SUITS	WORK RELEASE PROGRAM	INMATE DEPOSITS	TAX COLLECTOR	TOTAL
\$ 14,903	\$ 15,106	\$ 41,371	\$ 1,506,261	\$ 2,012,651
0	0	0	0	959,875
<u>\$ 14,903</u>	<u>\$ 15,106</u>	<u>\$ 41,371</u>	<u>\$ 1,506,261</u>	<u>\$ 2,972,526</u>
\$ 14,903	\$ 15,106	\$ 41,371	\$ 1,506,261	\$ 2,972,526
0	0	0	0	0
<u>\$ 14,903</u>	<u>\$ 15,106</u>	<u>\$ 41,371</u>	<u>\$ 1,506,261</u>	<u>\$ 2,972,526</u>

CALCASIEU PARISH SHERIFF
 Lake Charles, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS
 For the Year Ended June 30, 1999

	DEFERRED COMPENSATION	DRUG FORFEITURES	CASH APPEARANCE BOND	FINES AND COSTS
BALANCES AT BEG. OF YEAR	\$ 849,213	\$ 108,304	\$ 145,040	\$ 300,528
ADDITIONS				
Contributions	147,562	0	0	0
Cash appearance bonds	0	0	112,918	0
Fines and costs	0	0	0	1,601,604
Suits, sales, seizures, etc.	0	0	0	0
Deposits by inmates	0	0	0	0
Taxes, licenses, etc.	0	0	0	0
Investment earnings	81,589	0	0	17,084
Total additions	<u>229,151</u>	<u>0</u>	<u>112,918</u>	<u>1,618,688</u>
Total	<u>1,078,364</u>	<u>108,304</u>	<u>257,958</u>	<u>1,919,216</u>
REDUCTIONS				
Remittances of seizures, bond forfeitures, fines, and cost:				
General Fund	0	0	0	218,374
District Attorney	0	0	0	264,071
Police Jury	0	0	0	576,781
Parish Coroner	0	0	0	31,579
Clerk of Court	0	0	0	76,249
Criminal indigent transcript	0	0	0	48,014
Indigent Defender Board	0	0	0	291,574
Judicial Expense Fund	0	0	0	42,335
Southwest Louisiana Criminalistics Laboratory	0	0	0	106,790
Louisiana Commission on Law Enforcement	0	0	0	19,393
Refunds				
Cash bonds	0	0	111,808	0
Other	0	0	0	4,347
Remittances of civil suits:				
General Fund	0	0	0	0
Clerk of Court	0	0	0	0
Other sheriffs and clerks	0	0	0	0
Litigants	0	0	0	0
Attys, appraisers, and other costs	0	0	0	0
Inmate purchases from enterprise fds	0	0	0	0
Refunds to inmates	0	0	0	0
Administrative charges	0	0	0	18,592
Settlement to taxing bodies and others	118,489	0	0	40,561
Total reductions	<u>118,489</u>	<u>0</u>	<u>111,808</u>	<u>1,738,660</u>
BALANCES AT END OF YEAR	\$ <u>959,875</u>	\$ <u>108,304</u>	\$ <u>146,150</u>	\$ <u>180,556</u>

CIVIL SUITS	WORK RELEASE PROGRAM	INMATE DEPOSITS	TAX COLLECTOR	TOTAL
\$ 5,833	\$ 13,270	\$ 37,438	\$ 744,673	\$ 2,204,299
0	0	0	0	147,562
0	0	0	0	112,918
0	0	0	0	1,601,604
2,026,231	0	0	0	2,026,231
0	35,541	1,149,104	0	1,184,645
0	0	0	88,022,921	88,022,921
0	0	0	284,425	383,098
2,026,231	35,541	1,149,104	88,307,346	93,478,979
2,032,064	48,811	1,186,542	89,052,019	95,683,278
0	0	0	0	218,374
0	0	0	0	264,071
0	0	0	0	576,781
0	0	0	0	31,579
0	0	0	0	76,249
0	0	0	0	48,014
0	0	0	0	291,574
0	0	0	0	42,335
0	0	0	0	106,790
0	0	0	0	19,393
0	0	0	0	111,808
0	0	0	0	4,347
660,729	0	0	0	660,729
186,558	0	0	0	186,558
4,821	0	0	0	4,821
1,044,672	0	0	0	1,044,672
120,381	0	0	0	120,381
0	0	820,940	0	820,940
0	0	306,701	0	306,701
0	0	0	0	18,592
0	33,705	17,530	87,545,758	87,756,043
2,017,161	33,705	1,145,171	87,545,758	92,710,752
\$ 14,903	\$ 15,106	\$ 41,371	\$ 1,506,261	\$ 2,972,526



Langley, Williams & Company, L.L.C.

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SEC PRACTICE SECTION
OF AICPA

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. McElveen
Calcasieu Parish Sheriff
Lake Charles, LA

We have audited the financial statements of the Calcasieu Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 22, 1999. 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 Calcasieu 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 Calcasieu 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 general purpose 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. McElveen
Calcasieu Parish Sheriff
Page 2

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

Rangley, William ; Co., LLC

Lake Charles, LA
December 22, 1999

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

AUDIT FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1999

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of the Calcasieu Parish Sheriff.
2. No reportable conditions disclosed during the audit of the financial statements in the report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with *Governmental Auditing Standards*.
3. No instances of noncompliance were disclosed during the audit.
4. A separate management letter was not issued.

FINDINGS AND QUESTIONED COSTS

There were no findings and questioned costs noted during the audits of the current year or prior year financial statements in accordance with *Government Auditing Standards*.

