

# RAPIDES PARISH SHERIFF

## ALEXANDRIA, LOUISIANA

### JUNE 30, 1999

OFFICIAL  
FILE COPY

DO NOT SEND OUT

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

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 1-19-00

RECEIVED  
LEGISLATIVE AUDITOR  
1999 DEC 28 AM 11:06

**RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA**

**JUNE 30, 1999**

**TABLE OF CONTENTS  
(Continued)**

	<u>EXHIBIT</u>	<u>PAGE</u>
Independent Auditor's Report .....		1-2
General Purpose Financial Statements .....		3
Combined Balance Sheet - All Fund Types and Account Groups .....	A	4
Combined Statement of Revenues, Expenditures, and changes in Fund Balances - All Governmental Fund Types .....	B	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – General, Special Revenue, and Debt Service Funds .....	C	6-7
Notes to Financial Statements .....		8-21
Required Supplementary Information .....		22
Year 2000 Supplementary Information .....		23
Combining and Individual Fund Financial Statements .....		24
General Fund .....		25
Balance Sheet .....	D-1	26
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	D-2	27
Statement of Expenditures – Budget and Actual .....	D-3	28-30
Special Revenue Funds .....		31
Combining Balance Sheet .....	E-1	32
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	E-2	33
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -		
Cenla Chemical Dependency Council Hospital Fund .....	E-3	34
Jail Commissary Fund .....	E-4	35
Work Release Facility Commissary Fund .....	E-5	36
Statement of Revenues, Expenditures, and Changes in Fund Balance - DC-2 Commissary Fund .....	E-6	37
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Drug Enforcement Fund .....	E-7	38

**RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA**

**JUNE 30, 1999**

**TABLE OF CONTENTS  
(Concluded)**

	<u>EXHIBIT</u>	<u>PAGE</u>
Debt Service Fund .....		39
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	F-1	40
Capital Projects Fund .....		41
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	G-1	42
Agency Funds .....		43
Combining Balance Sheet - Fiduciary Fund Types - All Agency Funds .....	H-1	44
Combining Statement of Changes in Assets and Liabilities Fiduciary Fund Types - All Agency Funds .....	H-2	45
	<u>SCHEDULE</u>	<u>PAGE</u>
Additional Information .....		46
Schedule of Expenditures of Federal Awards .....	1	47-49
Other Reports Required by <i>Government Auditing Standards</i> and OMB Circular A-133 .....		50
Report on Compliance and on Internal Control over Financial Reporting Based on An Audit of General Purpose, Combining, and Individual Fund Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....		51-53
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 .....		54-56
Schedule of Findings and Questioned Costs .....		57-59
Management's Summary of Prior Audit Findings .....		60-61
Management's Corrective Action Plan .....		62-63



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rapides Parish Sheriff, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of each of the individual funds of the Rapides Parish Sheriff as of June 30, 1999, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 3, 1999, on our consideration of the Rapides Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The year 2000 supplementary information on page 23 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and the presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition,

MARVIN A. JUNEAU, C.P.A. | ROBERT L. LITTON, C.P.A. | REBECCA B. MORRIS, C.P.A.
H. FRED RANDOW, C.P.A. | ROBERT W. DYORAK, C.P.A. | MICHAEL A. JUNEAU, C.P.A.
ERNEST F. SASSER, C.P.A. | DALE P. DE SELLE, C.P.A. | I. PAUL HOOD, C.P.A.



PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

we do not provide assurance that the Rapides Parish Sheriff is or will become year 2000 compliant, that the Rapides Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business are or will become year 2000 compliant.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. 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, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose, combining, or individual fund financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole and the financial statements of each of the respective individual funds.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

December 3, 1999

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

The General Purpose Financial Statements include all funds and account groups of the Rapides Parish Sheriff and are designed to provide an overview of the financial position and results of operations for the Rapides Parish Sheriff as a whole. *Additional information in the form of combining and individual fund financial statements and schedules is included elsewhere in this report to the extent such presentation expands on the financial information presented in the general purpose financial statements.*

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999

EXHIBIT A

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT		
<b>ASSETS AND OTHER DEBITS</b>									
<b>ASSETS</b>									
Cash and cash equivalents	\$ 121,002	\$ 136,599	\$ 220	\$ 568,416	\$ 2,186,948	\$	\$	\$	\$ 3,013,185
Investments	6,300,000		89,500	1,179,750	1,247				7,569,250
Accounts receivable	787,009	32,881							821,137
Due from other funds	127,820								127,820
Accrued interest receivable	94,974			5,432					100,406
Inventories	24,509	49,073							73,582
Fixed assets						17,925,077			17,925,077
<b>OTHER DEBITS</b>									
Amount available in Debt Service Fund							89,720		89,720
Amount to be provided for retirement of general long-term debt							2,549,759		2,549,759
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 7,455,314</b>	<b>\$ 218,553</b>	<b>\$ 89,720</b>	<b>\$ 1,753,598</b>	<b>\$ 2,188,195</b>	<b>\$ 17,925,077</b>	<b>\$ 2,639,479</b>	<b>\$</b>	<b>\$ 32,269,936</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>									
<b>LIABILITIES</b>									
Notes, bonds, and capital leases payable	\$	\$	\$	\$	\$	\$	\$ 2,333,992	\$	2,333,992
Accounts payable	147,670	4,567							152,237
Payroll withholdings	1,485	58,554							1,485
Due to other funds				69,266					127,820
Due to taxing bodies and others				2,118,929					2,118,929
Deferred revenue	4,091								4,091
Accrued vacation							305,487		305,487
Total Liabilities	153,246	63,121	-	-	2,188,195	-	2,639,479	-	5,044,041
<b>EQUITY AND OTHER CREDITS</b>									
Investment in general fixed assets						17,925,077			17,925,077
Fund balances									
Unreserved and undesignated	7,224,045	155,432							7,379,477
Designated for future capital projects				1,753,598					1,753,598
Reserved for Louisiana Youth Academy	78,023								78,023
Reserved for debt service			89,720						89,720
Total Equity and Other Credits	7,302,068	155,432	89,720	1,753,598	-	17,925,077	-	-	27,225,895
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 7,455,314</b>	<b>\$ 218,553</b>	<b>\$ 89,720</b>	<b>\$ 1,753,598</b>	<b>\$ 2,188,195</b>	<b>\$ 17,925,077</b>	<b>\$ 2,639,479</b>	<b>\$</b>	<b>\$ 32,269,936</b>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED JUNE 30, 1999

EXHIBIT B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes - ad valorem	\$ 5,766,563	\$	\$	\$	\$ 5,766,563
Intergovernmental	2,898,399	87,290		625,000	3,610,689
Fees, commissions, etc.	5,648,205	58,615			5,706,820
Rental	20,400				20,400
Sale of merchandise		352,508			352,508
Interest earned	328,347	41,968	133,453	82,397	586,165
Miscellaneous	100,508	1,945			102,453
Total Revenues	<u>14,762,422</u>	<u>542,326</u>	<u>133,453</u>	<u>707,397</u>	<u>16,145,598</u>
<b>EXPENDITURES</b>					
Current					
Executive division	666,153				666,153
Finance division	177,524				177,524
Youth programs	88,496				88,496
Personnel division	93,254				93,254
Tax department	203,197				203,197
Civil department	312,953				312,953
Maintenance road/crew	169,781				169,781
Correction division (DC-1)	1,799,258				1,799,258
Work release facility	801,761				801,761
Correction division (DC-2)	1,191,970				1,191,970
Detective division	1,089,442				1,089,442
Records division	529,398				529,398
Uniform division	4,031,054				4,031,054
Louisiana Youth Academy	733,587				733,587
School patrol/Constables	33,196				33,196
Correction division (DC-3)	769,992				769,992
Warehouse	33,831				33,831
Administrative costs - CCDC		16,598			16,598
Cost of sales - commissaries		271,743			271,743
Metro narcotics division		121,913			121,913
Capital outlay	828,738	13,102		3,322,684	4,164,524
Debt service	246,182		3,123,778		3,369,960
Total Expenditures	<u>13,799,767</u>	<u>423,356</u>	<u>3,123,778</u>	<u>3,322,684</u>	<u>20,669,585</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>962,655</b>	<b>118,970</b>	<b>(2,990,325)</b>	<b>(2,615,287)</b>	<b>(4,523,987)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	451,428	18,228	2,987,952	2,078,996	5,536,604
Operating transfers out	(288,979)	(4,872,625)		(375,000)	(5,536,604)
Sale of general fixed assets	24,203				24,203
Total Other Financing Sources (Uses)	<u>186,652</u>	<u>(4,854,397)</u>	<u>2,987,952</u>	<u>1,703,996</u>	<u>24,203</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,149,307</b>	<b>(4,735,427)</b>	<b>(2,373)</b>	<b>(911,291)</b>	<b>(4,499,784)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>6,152,761</b>	<b>5,243,893</b>	<b>92,093</b>	<b>2,311,855</b>	<b>13,800,602</b>
<b>RESIDUAL EQUITY TRANSFERS IN (OUT)</b>		<u>(353,034)</u>		<u>353,034</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 7,302,068</b>	<b>\$ 155,432</b>	<b>\$ 89,720</b>	<b>\$ 1,753,598</b>	<b>\$ 9,300,818</b>

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



RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL -  
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS  
YEAR ENDED JUNE 30, 1999

EXHIBIT C

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>									
Taxes - ad valorem	\$ 5,700,000	\$ 5,766,563	\$ 66,563	\$	\$	\$	\$	\$	\$
Intergovernmental	2,855,600	2,898,399	42,799	90,389	87,290	(3,099)			
Fees, commissions, etc	5,482,600	5,648,205	165,605	58,715	58,615	(100)			
Rental	20,400	20,400	-						
Sale of merchandise				351,000	352,508	1,508			
Interest earned	290,000	328,347	38,347	39,342	41,968	2,626	3,200	133,453	130,253
Miscellaneous	186,800	100,508	(86,292)	1,645	1,945	300			
Total Revenues	14,535,400	14,762,422	227,022	541,091	542,326	1,235	3,200	133,453	130,253
<b>EXPENDITURES</b>									
Current									
Executive division	685,850	666,153	19,697						
Finance division	181,353	177,524	3,829						
Youth programs	104,595	88,496	16,099						
Personnel division	96,038	93,254	2,784						
Tax department	208,041	203,197	4,844						
Civil department	330,097	312,953	17,144						
Maintenance road/crew	170,229	169,781	448						
Correction division (DC-1)	1,819,995	1,799,258	20,737						
Work release facility	805,867	801,761	4,106						
Correction division (DC-2)	1,227,979	1,191,970	36,009						
Detective division	1,131,208	1,089,442	41,766						
Records division	561,742	529,398	32,344						
Uniform division	4,025,127	4,031,054	(5,927)						
Louisiana Youth Academy	730,367	733,587	(3,220)						
School patrol/Constables	56,045	33,196	22,849						
Correction division (DC-3)	736,128	769,992	(33,864)						
Warehouse	37,970	33,831	4,139						
Administrative costs - CCDC				16,600	16,598	2			
Cost of sales - commissaries				275,300	271,743	3,557			
Metro narcotics division				133,393	121,913	11,480			
Capital outlay	906,086	828,738	77,348	1,739	13,102	(11,363)			
Debt service	255,228	246,182	9,046						
Total Expenditures	14,069,945	13,799,767	270,178	427,032	423,356	3,676	3,123,778	3,123,778	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	465,455	962,655	497,200	114,059	118,970	4,911	(3,120,578)	(2,990,325)	130,253
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers in	455,000	451,428	(3,572)	18,228	18,228	-	3,116,042	2,987,952	(128,090)
Operating transfers out	(286,770)	(288,979)	(2,209)	(5,229,200)	(4,872,625)	356,575			
Sale of general fixed assets	24,000	24,203	203						
Total Other Financing Sources (Uses)	192,230	186,652	(5,578)	(5,210,972)	(4,854,397)	356,575	3,116,042	2,987,952	(128,090)

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	657,685	1,149,307	491,622	(5,096,913)	(4,735,427)	361,486	(4,536)	(2,373)	2,153
FUND BALANCES, BEGINNING OF YEAR	6,152,761	6,152,761	-	5,243,893	5,243,893	-	92,093	92,093	-
RESIDUAL EQUITY TRANSFERS IN (OUT)	-	-	-	(353,034)	(353,034)	(353,034)	-	-	-
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 6,810,446</u>	<u>\$ 7,302,068</u>	<u>\$ 491,622</u>	<u>\$ 146,980</u>	<u>\$ 155,432</u>	<u>\$ 8,452</u>	<u>\$ 87,557</u>	<u>\$ 89,720</u>	<u>\$ 2,153</u>

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

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES**

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 administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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

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

The financial statements of the Rapides Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Rapides Parish Sheriff's accounting policies are described below.

**Reporting Entity**

In evaluating how to define the Rapides Parish Sheriff, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organizations" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the Rapides Parish Sheriff.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds which are controlled by or dependent upon the Rapides Parish Sheriff.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**Fund Accounting**

The Rapides Parish Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

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

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types and account groups are used by the Rapides Parish Sheriff:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). Governmental funds include:

**General Fund** - The General Fund is used to account for all activities of the general government not accounted for in some other fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenues are an ad valorem tax levied by the law enforcement district and fees for maintenance of prisoners. Other major sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, fees for court attendance, and law enforcement grants. General operating expenditures are paid from this fund.

**Special Revenue Funds**

**Cenla Chemical Dependency Council Hospital Fund** - This Hospital Fund accounts for the disbursement of previously collected medicaid funding relating to the Gateway Adolescent Treatment Center pursuant to a cooperative agreement with the State of Louisiana. The cooperative agreement was terminated in August of 1996. Remaining monies at the end of the fiscal year were transferred to the Capital Projects Fund for future plant expansion.

**Jail Commissary Fund, Work Release Facility Commissary Fund, And Female Detention Center (DC-2) Commissary Fund** - The Commissary Funds are used to account for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Work Release Facility and the correctional facilities located at DC-1, DC-2, and DC-3. During the fiscal year ended June 30, 1999, the commissary funds at DC-1, DC-2, and DC-3 were consolidated into one fund.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**Drug Enforcement Fund** - The Drug Enforcement Fund accounts for activities and transactions related to the Rapides Parish Metro Narcotics Task Force.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest. The bonds were issued to finance construction, acquisition, and equipment of the 120 bed youth academy (Louisiana Youth Academy). The Sheriff used the accumulated money in the Cenla Chemical Dependency Council Hospital Fund to pay off the bonds. This fund is also used to account for the accumulation of resources and payment of principal and interest on the two million dollar certificates of indebtedness issued for the construction of the new jail located near the Louisiana Youth Academy.

**Capital Projects Fund** - The Capital Projects Fund is used to account for the acquisition and construction of Detention Center 3 (DC-3), a new jail located near the Louisiana Youth Academy.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

**Agency Funds** - These funds are comprised of the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, Jail Inmate Fund, Work Release Facility Inmate Fund, and Female Detention Center (DC-2) Inmate Fund. They consist of monies deposited for civil suits, taxes, appearance bonds, fees, and funds held on behalf of inmates. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as prescribed by statute. The inmate funds were consolidated during the fiscal year.

The account groups are used to account for fixed assets and long-term liabilities which are not reported in the respective governmental funds.

**General Fixed Assets** - Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

**General Long-Term Debt** - Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

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

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within 60 days after the fiscal year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are ad valorem taxes, interest revenue, and charges, commissions, and fees for service. Revenue recognition for cost reimbursement grants is recognized in accordance with GASB Statement 1. When the expenditure is incurred, grant revenue is considered to have been earned and, therefore, available and recognized as revenue. When grant monies are received prior to the incurrence of qualifying expenditures, they are reported as deferred revenues on the balance sheet.

The Rapides Parish Sheriff may report deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Sheriff before he has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles, which is also consistent with state law. Annual appropriated budgets are usually adopted for the General, Special Revenue, and Debt Service Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

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

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

**Cash and Cash Equivalents and Investments**

Cash and cash equivalents include amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the Rapides Parish Sheriff.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their principal offices in Louisiana.

Investments represent certificates of deposit with a maturity date more than three months from the date acquired. Investments are stated at cost.

**Short-term Interfund Receivables/Payables**

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

**Inventories**

Inventories consist of (1) items sold at the commissaries, (2) commodities, if any, to feed the prisoners, and (3) office supplies. Inventories are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.

**Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in the governmental funds, and the related assets are reported in the General Fixed Assets Account Group. Fixed assets are valued at historical cost, or estimated cost, if historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received. No depreciation has been provided on general fixed assets. The total amount valued at estimated historical costs is not available.

General fixed assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Rapides Parish Sheriff.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**Compensated Absences**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current expenditures are reported in the governmental funds since such amounts are considered immaterial. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**Long-Term Obligations**

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

**Fund Equity**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. The reserved fund balance in the General Fund represents the unspent portion of monies received through a cooperative agreement for the Louisiana Youth Academy.

Designated fund balances represent tentative plans for future use of financial resources. Remaining monies accumulated in the Cenla Chemical Dependency Council Hospital Fund have been transferred to the Capital Project Fund for future plant expansion.

**Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

**Ad Valorem Taxes**

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November, and actually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. As the tax collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Rapides Parish.



**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

For the year ended June 30, 1999, taxes of 16.83 mills were levied on property with assessed values totaling \$487,868,944. All taxes are accounted for as General Fund revenues.

**Supplemental Wages**

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

**Memorandum Only - Total Columns**

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

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

At June 30, 1999, the Sheriff had cash and cash equivalents and investments as follows:

Cash and cash equivalents	\$ 3,013,185
Investments – certificates of deposit	<u>7,569,250</u>
	\$ 10,582,435

At year end, the carrying amount of the Sheriff's deposits (demand deposits and certificates of deposit) were \$10,582,435. The bank balances totaled \$11,155,054. A summary of collateralization of bank balances is presented below.

Insured (federal deposit insurance)	\$ 600,000
Collateralized	10,550,679
Uncollateralized	<u>4,375</u>
	\$ 11,155,054

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**3. ACCOUNTS RECEIVABLE**

Accounts receivable are comprised of the following at June 30, 1999:

Intergovernmental	\$ 774,204
Fees, commissions, etc.	38,022
Other	8,911
	\$ 821,137

**4. INTERFUND ASSETS/LIABILITIES**

DUE FROM/TO OTHER FUNDS:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Jail Commissary	\$ 56,460
	Work Release Facility Commissary	1,700
	Drug Enforcement	394
	Sheriff's Civil	38,648
	Tax Collector	1,525
	Cash Bond	634
	Fines and Costs	23,977
	Jail Inmate	4,482
		\$ 127,820

**5. GENERAL FIXED ASSETS**

The following is a summary of changes in the General Fixed Asset Account Group during the year ended June 30, 1999:

	<u>JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>TRANSFERS</u>	<u>JUNE 30, 1999</u>
Land and buildings	\$ 7,820,299	\$3,700,941	\$	\$ 2,228,742	\$13,749,982
Construction in progress – DC-3	2,228,742			(2,228,742)	-
Vehicles	1,977,768	369,785	189,280	(3,980)	2,154,293
Radios	542,387	52,866	10,695		584,558
Boats	23,880	14,971			38,851
Office equipment	745,123	138,425	36,919		846,629
Camera/video	121,610	10,900	6,544		125,966
Other	190,881	169,653	7,729	3,980	356,785
Weapons	64,149	3,864			68,013
Licenses and permits	200,000		200,000		-
	\$ 13,914,839	\$4,461,405	\$ 451,167	\$ -	\$17,925,077

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

See Note 6 for mortgaged property.

The Rapides Parish Sheriff received donated property and building valued at \$376,472 and radios valued at \$7,500 during the year.

**6. LONG-TERM DEBT**

**Note Payable**

The Rapides Parish Sheriff has the following debt instrument for a note payable outstanding at June 30, 1999:

<u>CREDITOR</u>	<u>ORIGINAL AMOUNT</u>	<u>DATE OF NOTE</u>	<u>INTEREST RATE</u>	<u>TERMS OF NOTE</u>	<u>BALANCE DUE 6/30/99</u>
Michael W. Welch	\$ 446,000	3/1/93	8.5%	(1)	\$ 194,162

(1) This is a mortgage note on land, building, and other improvements for the Work Release Facility located on Highway 28 West in Alexandria, Louisiana. Monthly payments of \$5,715, including interest, are due for a period of nine and one-half years beginning April 1, 1993.

**Revenue Bonds Payable**

On July 15, 1994, revenue bonds in the amount of \$4,000,000 were issued to finance construction, acquisition, and equipment of the 120 bed youth academy (Louisiana Youth Academy). These bonds are to be repaid with Medicaid revenue generated by the operation of the Louisiana Youth Academy Hospital and Gateway Adolescent Treatment Center. On June 15, 1999 the Sheriff used the accumulated money in the Cenla Chemical Dependency Council Hospital Fund to pay off these bonds.

The following changes occurred in revenue bonds payable during the year ended June 30, 1999.

	<u>BALANCE JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE JUNE 30, 1999</u>
Revenue bonds	\$2,680,000	\$ -	\$ 2,680,000	\$ -

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

1. The Rapides Parish Law Enforcement District will transfer monthly to a debt service sinking fund one-sixth (1/6th) of the next interest payment due and one-twelfth (1/12th) of the next principal payment due. Interest is payable on June 15 and December 15, while principal payments are due June 15.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

2. All of the proceeds derived from the sale of the Bonds shall be deposited in a special Construction Account to be established and maintained with the Paying Agent and used solely for the purpose of paying the cost of acquiring, constructing and equipping improvements, renovations, additions, and expansions of the Louisiana Youth Academy, and costs of issuance in connection with the authorization of issuance of the Bonds. Disbursements from this account must have proper documentation, which is detailed in the covenant.
3. Parity bonds may be issued if certain conditions are met.

**Certificates Of Indebtedness**

On January 16, 1996, certificates of indebtedness in the amount of \$300,000 were issued to the Law Enforcement District of Rapides Parish to finance an addition and improvements to the Work Release Facility on Highway 28 West. The debt is to be repaid with General Fund excess revenues.

The interest rate is 6% per annum and monthly payments of \$3,331 are due starting March 1, 1996 and ending January 1, 2006.

On January 22, 1998, certificates of indebtedness in the amount of \$2,000,000 were issued to the Law Enforcement District of Rapides Parish to finance the acquisition and construction of the new jail (DC-3) located near the Louisiana Youth Academy. This debt is to be repaid with General Fund excess revenues.

The interest rate varies from 4.6% to 4.95% per annum. The Rapides Parish Law Enforcement District will transfer monthly to a debt service sinking fund one-sixth (1/6th) of the next interest payment due and one-twelfth (1/12th) of the next principal payment due. Interest is payable on September 1 and March 1, while principal payments are due March 1.

The following changes occurred in certificates of indebtedness during the year ended June 30, 1999:

	<u>BALANCE JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE JUNE 30, 1999</u>
<i>Certificates of indebtedness</i>				
Issued 1/16/96	\$ 240,908	\$	\$ 26,227	\$ 214,681
Issued 1/22/98	<u>2,000,000</u>		<u>170,000</u>	<u>1,830,000</u>
	\$2,240,908	\$ -	\$ 196,227	\$2,044,681

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**Capital Leases**

Various capital leases were used to purchase vehicles for the Sheriff's department. The effective rates varied from 6.0% to 7.1% per annum. Payments are to be made annually for a term of 3 years. The following changes occurred in capital leases payable during the year ended June 30, 1999:

	BALANCE JULY 1, 1998	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 1999
Capital lease - 1/02/96	\$ 74,032	\$	\$ 74,032	\$ -
Capital lease - 1/07/97	49,742		24,158	25,584
Capital lease - 4/10/97	8,696		4,222	4,474
Capital lease - 3/25/98	94,900		29,809	65,091
	<u>\$ 227,370</u>	<u>\$ -</u>	<u>\$ 132,221</u>	<u>\$ 95,149</u>

Annual debt service requirements to maturity for above debt, including interest of \$510,392, are as follows:

FISCAL YEAR ENDING <u>JUNE, 30</u>	
2000	\$ 443,986
2001	418,754
2002	383,988
2003	337,813
2004	325,218
2005-2006	<u>934,625</u>
	<u>\$2,844,384</u>

During the year ended June 30, 1999, the following changes occurred in long-term liabilities:

	BONDS AND NOTES <u>PAYABLE</u>	CAPITAL LEASES <u>PAYABLE</u>	COMPENSATED ABSENCES <u>PAYABLE</u>
Balance, July 1, 1998	\$ 5,160,841	\$ 227,370	\$ 236,080
Additions			305,487
Reductions	<u>(2,921,998)</u>	<u>(132,221)</u>	<u>(236,080)</u>
Balance, June 30, 1999	\$ 2,238,843	\$ 95,149	\$ 305,487

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**7. CHANGES IN AGENCY FUNDS**

Balance, beginning of year	\$ 2,531,878
Additions	
Deposits	
Sheriff's sales, etc.	1,533,083
Bonds, fines, and costs	1,672,192
Other deposits	1,891,405
Taxes, fees, etc., paid to tax collector	45,885,216
Other additions	3,272
Total Additions	50,985,168
Reductions	
Taxes, fees, etc., distributed to taxing bodies and others	46,223,135
Deposits settled to:	
Sheriff's General Fund	764,898
Rapides Parish Police Jury	716,665
District Attorney	210,963
Clerk of Court	112,005
Litigants	818,761
Other settlements	592,632
Other reductions	1,889,792
Total Reductions	51,328,851
Balance, end of year	\$ 2,188,195

**8. OPERATING LEASES**

The Sheriff is committed for more than a single year under a few leases for copiers and building or office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 1999 amounted to \$72,320.

Future minimum lease payments for noncancellable leases are as follows:

FISCAL YEAR ENDING <u>JUNE 30,</u>	<u>AMOUNT</u>
2000	\$ 65,721
2001	54,707
2002	46,080
2003	29,670
2004	6,590
	\$ 202,768

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

**9. RISK MANAGEMENT**

The office of the Rapides Parish Sheriff is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff carries commercial insurance for workmen's compensation, auto liability, commercial general liability, law enforcement officers' liability, and buildings and equipment.

The Sheriff covers all other losses, claim settlements, and judgments from General Fund resources. The Sheriff currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The office of the Rapides Parish Sheriff is party to legal proceedings involving suits filed against the Sheriff for various reasons. Some of these suits claim damages that are material in amount. The amount of losses, if any, that may arise from these suits can not be reasonably estimated. Management does not believe that the Sheriff is exposed to any material losses not covered by insurance. No provision for losses is included in the financial statements.

**10. PENSION PLAN**

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$550 per month, and who are at least 18 years of age at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.75 percent for each year if total service is at least 12 but less than 15 years, 3 percent for each year if total service is at least 15 but less than 20 years, and 3.25 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the final-average salary. Final-average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 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.

In lieu of terminating employment and accepting a service retirement allowance, any member who has twelve or more years of service and is at least age fifty-five, or who has thirty or more years service and is at least age fifty-three, may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

**RAPIDES PARISH SHERIFF  
JUNE 30, 1999**

**NOTES TO FINANCIAL STATEMENTS**

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 8.7 percent of their salaries to the System and requires an employer contribution equal to 5 percent of each covered employee's salary.

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension and Relief Fund, P.O. Box 3163, Monroe, LA 71210-3163.

The Sheriff made the following required contributions to the Sheriff's Pension and Relief Fund:

<u>FISCAL YEAR ENDING</u>	
6/30/99	\$404,970
6/30/98	352,980
6/30/97	332,006

**11. EXPENSES OF THE SHERIFF PAID BY OTHERS**

The Rapides Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.



**REQUIRED SUPPLEMENTARY INFORMATION**

**RAPIDES PARISH SHERIFF  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR 2000 SUPPLEMENTARY INFORMATION  
JUNE 30, 1999**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Rapides Parish Sheriff's operations as early as fiscal year 1999.

The Rapides Parish Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting Rapides Parish Sheriff operations. Based on this inventory, the Rapides Parish Sheriff has updated and replaced computer hardware and software and other electronic equipment. The Rapides Parish Sheriff has also completed the testing and validation process, and test results were successful.

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

See independent auditor's report.

**COMBINING AND INDIVIDUAL  
FUND FINANCIAL STATEMENTS**

## **GENERAL FUND**

The General Fund, as provided by Louisiana Revised Statute 33:1422 is the principal fund of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for maintenance of prisoners. Other major sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, fees for court attendance, and law enforcement grants. General operating expenditures are paid from this fund.

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
BALANCE SHEET  
GENERAL FUND  
JUNE 30, 1999

EXHIBIT D-1

ASSETS

Cash and cash equivalents	\$	121,002
Investments		6,300,000
Accounts receivable		787,009
Due from other funds		
Jail Commissary Fund		56,460
Work Release Facility Commissary Fund		1,700
Drug Enforcement Fund		394
Sheriff's Civil Fund		38,648
Tax Collector Fund		1,525
Cash Bond Fund		634
Fines and Costs Fund		23,977
Jail Inmate Fund		4,482
Accrued interest receivable		94,974
Supplies inventory		24,509
		7,455,314
<b><u>TOTAL ASSETS</u></b>	<b>\$</b>	<b><u>7,455,314</u></b>

LIABILITIES AND FUND EQUITY

<b>LIABILITIES</b>		
Accounts payable	\$	147,670
Payroll withholdings		1,485
Deferred revenue		4,091
Total Liabilities		153,246
<b>FUND EQUITY</b>		
Fund balance		
Unreserved and undesignated		7,224,045
Reserved for Louisiana Youth Academy		78,023
Total Fund Equity		7,302,068
<b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b>	<b>\$</b>	<b><u>7,455,314</u></b>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT D-2

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$ 5,700,000	\$ 5,766,563	\$ 66,563
Intergovernmental			
Federal	211,000	224,830	13,830
State	2,308,100	2,324,097	15,997
Local	336,500	349,472	12,972
Fees	527,100	565,468	38,368
Feeding and maintaining prisoners	4,434,300	4,527,419	93,119
Commissions	521,200	555,318	34,118
Rental	20,400	20,400	-
Interest earned	290,000	328,347	38,347
Miscellaneous	186,800	100,508	(86,292)
<b>Total Revenues</b>	<b>14,535,400</b>	<b>14,762,422</b>	<b>227,022</b>
<b>EXPENDITURES</b>			
Current			
Executive division	685,850	666,153	19,697
Finance division	181,353	177,524	3,829
Youth programs	104,595	88,496	16,099
Personnel division	96,038	93,254	2,784
Tax department	208,041	203,197	4,844
Civil department	330,097	312,953	17,144
Maintenance road/crew	170,229	169,781	448
Correction division (DC-1)	1,819,995	1,799,258	20,737
Work release facility	805,867	801,761	4,106
Correction division (DC-2)	1,227,979	1,191,970	36,009
Detective division	1,131,208	1,089,442	41,766
Records division	561,742	529,398	32,344
Uniform division	4,025,127	4,031,054	(5,927)
Louisiana Youth Academy	730,367	733,587	(3,220)
School patrol/Constables	56,045	33,196	22,849
Correction division (DC-3)	736,128	769,992	(33,864)
Warehouse	37,970	33,831	4,139
Capital outlay	906,086	828,738	77,348
Debt service			
Principal	208,558	204,218	4,340
Interest	46,670	41,964	4,706
<b>Total Expenditures</b>	<b>14,069,945</b>	<b>13,799,767</b>	<b>270,178</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>465,455</b>	<b>962,655</b>	<b>497,200</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in			
CCDC Hospital Fund		2,663	2,663
Jail Commissary Fund	60,000	55,612	(4,388)
Work Release Facility Commissary Fund	20,000	18,153	(1,847)
Capital Projects Fund	375,000	375,000	-
Operating transfers out			
Drug Enforcement Fund	(18,228)	(18,228)	-
Debt Service Fund	(268,542)	(270,751)	(2,209)
Sale of general fixed assets	24,000	24,203	203
<b>Total Other Financing Sources (Uses)</b>	<b>192,230</b>	<b>186,652</b>	<b>(5,578)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>657,685</b>	<b>1,149,307</b>	<b>491,622</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>6,152,761</b>	<b>6,152,761</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 6,810,446</b>	<b>\$ 7,302,068</b>	<b>\$ 491,622</b>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT D-3  
(Continued)

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXPENDITURES</b>			
Executive Division			
Current			
Salaries and related benefits	\$ 451,350	\$ 450,898	\$ 452
Operating expenses	234,500	215,255	19,245
Capital outlay	26,500	27,093	(593)
Debt Service			
Principal	208,558	204,218	4,340
Interest	46,670	41,964	4,706
Total Executive Division	967,578	939,428	28,150
Finance Division			
Current			
Salaries and related benefits	168,053	164,937	3,116
Operating expenses	13,300	12,587	713
Capital outlay	5,300	1,809	3,491
Total Finance Division	186,653	179,333	7,320
Youth Programs			
Current			
Salaries and related benefits	39,795	39,724	71
Operating expenses	64,800	48,772	16,028
Total Youth Programs	104,595	88,496	16,099
Personnel Division			
Current			
Salaries and related benefits	51,238	50,809	429
Operating expenses	44,800	42,445	2,355
Capital outlay	800	649	151
Total Personnel Division	96,838	93,903	2,935
Tax Department			
Current			
Salaries and related benefits	122,841	122,608	233
Operating expenses	85,200	80,589	4,611
Capital outlay	1,400		1,400
Total Tax Department	209,441	203,197	6,244
Civil Department			
Current			
Salaries and related benefits	275,747	273,478	2,269
Operating expenses	54,350	39,475	14,875
Total Civil Department	330,097	312,953	17,144

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT D-3  
(Continued)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Maintenance/Road Crew			
Current			
Salaries and related benefits	131,169	127,969	3,200
Operating expenses	39,060	41,812	(2,752)
Capital outlay	<u>31,780</u>	<u>33,163</u>	<u>(1,383)</u>
Total Maintenance/Road Crew	202,009	202,944	(935)
Correction Division (DC-1)			
Current			
Salaries and related benefits	1,350,095	1,325,535	24,560
Operating expenses	469,900	473,723	(3,823)
Capital outlay	<u>12,000</u>	<u>10,466</u>	<u>1,534</u>
Total Correction Division (DC-1)	1,831,995	1,809,724	22,271
Work Release Facility			
Current			
Salaries and related benefits	511,067	511,859	(792)
Operating expenses	294,800	289,902	4,898
Capital outlay	<u>46,600</u>	<u>56,299</u>	<u>(9,699)</u>
Total Work Release Facility	852,467	858,060	(5,593)
Correction Division (DC-2)			
Current			
Salaries and related benefits	834,169	811,818	22,351
Operating expenses	393,810	380,152	13,658
Capital outlay	<u>17,800</u>	<u>15,734</u>	<u>2,066</u>
Total Correction Division (DC-2)	1,245,779	1,207,704	38,075
Detective Division			
Current			
Salaries and related benefits	976,233	931,152	45,081
Operating expenses	154,975	158,290	(3,315)
Capital outlay	<u>20,000</u>	<u>19,135</u>	<u>865</u>
Total Detective Division	1,151,208	1,108,577	42,631
Records Division			
Current			
Salaries and related benefits	517,642	486,095	31,547
Operating expenses	44,100	43,303	797
Capital outlay	<u>3,300</u>	<u>1,273</u>	<u>2,027</u>
Total Records Division	565,042	530,671	34,371



RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT D-3  
(Concluded)

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Uniform Division			
Current			
Salaries and related benefits	3,427,527	3,417,604	9,923
Operating expenses	597,600	613,450	(15,850)
Capital outlay	366,397	351,303	15,094
Total Uniform Division	4,391,524	4,382,357	9,167
 Louisiana Youth Academy			
Current			
Salaries and related benefits	501,787	504,649	(2,862)
Operating expenses	228,580	228,938	(358)
Capital outlay	12,209	10,550	1,659
Total Louisiana Youth Academy	742,576	744,137	(1,561)
 School Patrol/Constables			
Current			
Salaries and related benefits	56,045	33,196	22,849
 Correction Division (DC-3)			
Current			
Salaries and related benefits	442,208	442,812	(604)
Operating expenses	293,920	327,180	(33,260)
Capital outlay	355,000	296,794	58,206
Total Correction Division (DC-3)	1,091,128	1,066,786	24,342
 Warehouse			
Current			
Salaries and related benefits	13,820	13,820	-
Operating expenses	24,150	20,011	4,139
Capital outlay	7,000	4,470	2,530
Total Warehouse	44,970	38,301	6,669
 <b><u>TOTAL EXPENDITURES</u></b>	<b>\$ 14,069,945</b>	<b>\$ 13,799,767</b>	<b>\$ 270,178</b>

## SPECIAL REVENUE FUNDS

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

**Cenla Chemical Dependency Council Hospital Fund** - This hospital fund accounts for the disbursement of previously collected medicaid funding relating to the Gateway Adolescent Treatment Center pursuant to a cooperative agreement with the State of Louisiana. The cooperative agreement was terminated in August of 1996. Remaining monies at the end of the fiscal year were transferred to the Capital Projects Fund for future plant expansion.

**Jail Commissary Fund** - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Rapides Parish Jail (DC-1), as well as items purchased with the gross profits from the sale of the merchandise. The commissary funds for DC-1, DC-2, and DC-3 were consolidated into this fund during the fiscal year.

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

**Female Detention Center (DC-2) Commissary Fund** - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed at the correctional facility located at the Louisiana Youth Academy, as well as items purchased with the gross profits from the sale of the merchandise. This fund was consolidated with the commissary funds for DC-1 and DC-3 during the fiscal year.

**Drug Enforcement Fund** - This fund accounts for the activities and transactions related to the Metro Narcotics Task Force.

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
JUNE 30, 1999

EXHIBIT E-1

	JAIL COMMISSARY FUND	WORK RELEASE FACILITY COMMISSARY FUND	DRUG ENFORCEMENT FUND	TOTALS
<b>ASSETS</b>				
Cash	\$ 50,973	\$ 3,711	\$ 81,915	\$ 136,599
Accounts receivable			32,881	32,881
Merchandise inventory	44,303	4,770		49,073
<b><u>TOTAL ASSETS</u></b>	<b>\$ 95,276</b>	<b>\$ 8,481</b>	<b>\$ 114,796</b>	<b>\$ 218,553</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 3,540	\$ 1,027	\$	\$ 4,567
Due to General Fund	56,460	1,700	394	58,554
Total Liabilities	60,000	2,727	394	63,121
<b>FUND EQUITY</b>				
Fund Balances - Unreserved	35,276	5,754	114,402	155,432
<b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b>	<b>\$ 95,276</b>	<b>\$ 8,481</b>	<b>\$ 114,796</b>	<b>\$ 218,553</b>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1999

EXHIBIT E-2

	CCDC HOSPITAL FUND	JAIL COMMISSARY FUND	WORK RELEASE FACILITY COMMISSARY FUND	DC-2 COMMISSARY FUND	DRUG ENFORCEMENT FUND	TOTALS
<b>REVENUES</b>						
Intergovernmental					\$ 87,290	\$ 87,290
Fees, commissions, etc.	4,897		903		52,815	58,615
Sale of merchandise		275,146	77,362			352,508
Interest earned	41,237	731				41,968
Miscellaneous	1,425		135		385	1,945
<b>Total Revenues</b>	<b>47,559</b>	<b>275,877</b>	<b>78,400</b>	<b>-</b>	<b>140,490</b>	<b>542,326</b>
<b>EXPENDITURES</b>						
Current						
Salaries and related benefits					43,293	43,293
Office operations	1,248	213,216	58,527		78,620	351,611
Professional fees	15,350					15,350
Capital outlay					13,102	13,102
<b>Total Expenditures</b>	<b>16,598</b>	<b>213,216</b>	<b>58,527</b>	<b>-</b>	<b>135,015</b>	<b>423,356</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>30,961</b>	<b>62,661</b>	<b>19,873</b>	<b>-</b>	<b>5,475</b>	<b>118,970</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in					18,228	18,228
Operating transfers out	(4,798,860)	(55,612)	(18,153)			(4,872,625)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,798,860)</b>	<b>(55,612)</b>	<b>(18,153)</b>	<b>-</b>	<b>18,228</b>	<b>(4,854,397)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(4,767,899)</b>	<b>7,049</b>	<b>1,720</b>	<b>-</b>	<b>23,703</b>	<b>(4,735,427)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>5,120,933</b>	<b>15,170</b>	<b>4,034</b>	<b>13,057</b>	<b>90,699</b>	<b>5,243,893</b>
<b>RESIDUAL EQUITY TRANSFER IN (OUT)</b>	<b>(353,034)</b>	<b>13,057</b>		<b>(13,057)</b>		<b>(353,034)</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>-</b>	<b>35,276</b>	<b>5,754</b>	<b>-</b>	<b>114,402</b>	<b>155,432</b>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CENLA CHEMICAL DEPENDENCY COUNCIL HOSPITAL FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT E-3

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Insurance - private pay	\$ 4,900	\$ 4,897	\$ (3)
Interest earned	38,542	41,237	2,695
Miscellaneous	1,425	1,425	-
Total Revenues	44,867	47,559	2,692
<b>EXPENDITURES</b>			
Current			
Audit	15,350	15,350	-
Miscellaneous	1,250	1,248	2
Total Expenditures	16,600	16,598	2
<b>EXCESS REVENUES OVER EXPENDITURES</b>	28,267	30,961	2,694
<b>OTHER FINANCING USES</b>			
Operating transfers out			
General Fund		(2,663)	(2,663)
Debt Service Fund	(2,717,200)	(2,717,201)	(1)
Capital Projects Fund	(2,432,000)	(2,078,996)	353,004
Total Other Financing Uses	(5,149,200)	(4,798,860)	350,340
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(5,120,933)	(4,767,899)	353,034
<b>FUND BALANCE, BEGINNING OF YEAR</b>	5,120,933	5,120,933	-
<b>RESIDUAL EQUITY TRANSFER OUT</b>			
Capital Projects Fund		(353,034)	(353,034)
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
JAIL COMMISSARY FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT E-4

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Sale of merchandise	\$ 275,000	\$ 275,146	\$ 146
Interest earned	800	731	(69)
Total Revenues	275,800	275,877	77
EXPENDITURES			
Current			
Cost of merchandise sold	215,800	213,216	2,584
EXCESS OF REVENUES OVER EXPENDITURES	60,000	62,661	2,661
OTHER FINANCING USES			
Operating transfer out General Fund	(60,000)	(55,612)	4,388
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	7,049	7,049
FUND BALANCE, BEGINNING OF YEAR	15,170	15,170	-
RESIDUAL EQUITY TRANSFERS IN D-2 Commissary Fund	13,057	13,057	-
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 28,227</u>	<u>\$ 35,276</u>	<u>\$ 7,049</u>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
WORK RELEASE FACILITY COMMISSARY FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT E-5

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Sale of merchandise	\$ 76,000	\$ 77,362	\$ 1,362
Telephone commissions	1,000	903	(97)
Miscellaneous	100	135	35
Total Revenues	77,100	78,400	1,300
EXPENDITURES			
Current			
Cost of merchandise sold	59,500	58,527	973
EXCESS OF REVENUES OVER EXPENDITURES	17,600	19,873	2,273
OTHER FINANCING USES			
Operating transfer out			
General Fund	(20,000)	(18,153)	1,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(2,400)	1,720	4,120
FUND BALANCE, BEGINNING OF YEAR	4,034	4,034	-
<u>FUND BALANCE, END OF YEAR</u>	\$ 1,634	\$ 5,754	\$ 4,120

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

RAPIDES PARISH SHERIFF  
 ALEXANDRIA, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 DC-2 COMMISSARY FUND  
 YEAR ENDED JUNE 30, 1999

EXHIBIT E-6

REVENUES	\$	-
EXPENDITURES		-
EXCESS OF REVENUES OVER EXPENDITURES		-
FUND BALANCE, BEGINNING OF YEAR		13,057
RESIDUAL EQUITY TRANSFERS OUT Jail Commissary Fund		(13,057)
<u>FUND BALANCE, END OF YEAR</u>	<u>\$</u>	<u>-</u>

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



RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRUG ENFORCEMENT FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT E-7

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 70,000	\$ 66,900	\$ (3,100)
Local matches	20,389	20,390	1
Commission on forfeited assets	52,815	52,815	-
Miscellaneous	120	385	265
Total Revenues	143,324	140,490	(2,834)
<b>EXPENDITURES</b>			
Current			
Salaries and related benefits	43,124	43,293	(169)
Building lease	20,400	20,400	-
Building maintenance		475	(475)
Utilities	4,490	4,164	326
Dog maintenance	987	2,231	(1,244)
Telephone	11,734	12,065	(331)
Informants and undercover operations	20,725	20,725	-
Undercover supplies	3,295	3,206	89
Office expense	15,116	10,800	4,316
Vehicle expense	13,183	4,554	8,629
Insurance	339		339
Capital outlay	1,739	13,102	(11,363)
Total Expenditures	135,132	135,015	117
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	8,192	5,475	(2,717)
<b>OTHER FINANCING SOURCES</b>			
Operating transfer in General Fund	18,228	18,228	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	26,420	23,703	(2,717)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	90,699	90,699	-
<b>FUND BALANCE, END OF YEAR</b>	\$ 117,119	\$ 114,402	\$ (2,717)

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

### DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of revenue bond principal and interest. The bonds were issued to finance construction, acquisition, and equipment of the 120 bed youth academy (Louisiana Youth Academy). They are to be repaid with remaining funds in the Cenla Chemical Dependency Council Hospital Fund after the construction of the Youth Academy. The bonds were paid off during the fiscal year ended June 30, 1999. This fund is also used to account for the accumulation of resources and payment of principal and interest on the two million dollar certificates of indebtedness issued for the construction of the new jail (DC-3) located near the Louisiana Youth Academy.

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEBT SERVICE FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT F-1

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Interest earned	\$ 3,200	\$ 133,453	\$ 130,253
<b>EXPENDITURES</b>			
Debt service			
Principal	2,850,000	2,850,000	-
Interest	273,778	273,778	-
Total Expenditures	<u>3,123,778</u>	<u>3,123,778</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(3,120,578)	(2,990,325)	130,253
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
General Fund	268,542	270,751	2,209
CCDC Hospital Fund	2,847,500	2,717,201	(130,299)
Total Other Financing Sources	<u>3,116,042</u>	<u>2,987,952</u>	<u>(128,090)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	(4,536)	(2,373)	2,163
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>92,093</u>	<u>92,093</u>	<u>-</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 87,557</u>	<u>\$ 89,720</u>	<u>\$ 2,163</u>

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

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for the acquisition and construction of Detention Center 3 (DC-3), a new jail located near the Louisiana Youth Academy.

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 1999

EXHIBIT G-1

REVENUES	
Intergovernmental	
Federal grant	\$ 625,000
Interest earned	82,397
Total Revenues	707,397
EXPENDITURES	
Capital outlay	
Detention Center 3 (DC-3)	3,322,684
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,615,287)
OTHER FINANCING SOURCES (USES)	
Operating transfer in	
CCDC Hospital Fund	2,078,996
Operating transfer out	
General Fund	(375,000)
Total Other Financing Sources (Uses)	1,703,996
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(911,291)
FUND BALANCE, BEGINNING OF YEAR	2,311,855
RESIDUAL EQUITY TRANSFER IN	
CCDC Hospital Fund	353,034
<u>FUND BALANCE, END OF YEAR</u>	\$ 1,753,598

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

## AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governmental entities, and/or other funds.

**Sheriff's Civil Fund** - This fund is used to account for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, certain amounts are held pursuant to judicial orders pending finalization of legal suits.

**Tax Collector Fund** - This fund is used to account for collection of assessed ad valorem taxes, sportsman's licenses, and redemptions of ad valorem taxes and the disposition to the applicable taxing bodies.

**Cash Bond Fund** - This fund is used to account for cash bonds received for prisoners' release pending trial.

**Fines and Costs Fund** - This fund is used to account for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

**Jail Inmate Fund** - This fund is used to account for cash held for each prisoner in the jail. This money may be used by the prisoner for commissary purchases and any remaining cash is returned to the prisoner when he/she is released. All inmates funds were consolidated into this one fund during the fiscal year ended June 30, 1999.

**Work Release Facility Inmate Fund** - This fund is used to account for cash held for each prisoner located at the Work Release Facility. Many of these prisoners work and their paychecks are deposited into this account. Since they are charged for room and board and transportation, amounts for these items are transferred to the General Fund each month. This fund was consolidated with the jail inmate fund during this fiscal year.

**Female Detention Center (DC-2) Inmate Fund** - This fund is used to account for cash held for each prisoner located at the Female Detention Center. This money may be used by the prisoner for commissary purchases and any remaining cash is returned to the prisoner when he/she is released. This fund was consolidated with the jail inmate fund during this fiscal year.

RAPIDES PARISH SHERIFF  
 ALEXANDRIA, LOUISIANA  
 COMBINING BALANCE SHEET  
 FIDUCIARY FUND TYPES - ALL AGENCY FUNDS  
 JUNE 30, 1999

EXHIBIT H-1

		SHERIFF'S CIVIL FUND	TAX COLLECTOR FUND	CASH BOND FUND	FINES AND COSTS FUND	JAIL INMATE FUND	TOTALS
<b>ASSETS</b>							
Cash	\$	112,984	\$ 1,734,804	\$ 28,954	\$ 142,110	\$ 168,096	\$ 2,186,948
Due from inmates						1,247	1,247
<b><u>TOTAL ASSETS</u></b>	\$	<u>112,984</u>	<u>\$ 1,734,804</u>	<u>\$ 28,954</u>	<u>\$ 142,110</u>	<u>\$ 169,343</u>	<u>\$ 2,188,195</u>
<b>LIABILITIES</b>							
Due to General Fund	\$	38,648	\$ 1,525	\$ 634	\$ 23,977	\$ 4,482	\$ 69,266
Due to litigants		74,336					74,336
Unsettled balances due to taxing bodies and others			1,733,279				1,733,279
Due to inmates						164,861	164,861
Due to others				28,320	118,133		146,453
<b><u>TOTAL LIABILITIES</u></b>	\$	<u>112,984</u>	<u>\$ 1,734,804</u>	<u>\$ 28,954</u>	<u>\$ 142,110</u>	<u>\$ 169,343</u>	<u>\$ 2,188,195</u>

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

RAPIDES PARISH SHERIFF  
ALEXANDRIA, LOUISIANA  
COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES  
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS  
YEAR ENDED JUNE 30, 1999

EXHIBIT H-2

	SHERIFF'S CIVIL FUND	TAX COLLECTOR FUND	CASH BOND FUND	FINES AND COSTS FUND	JAIL INMATE FUND	WORK RELEASE FACILITY INMATE FUND	DC-2 INMATE FUND	TOTALS
BALANCES, BEGINNING OF YEAR	\$ 104,446	\$ 2,072,723	\$ 33,327	\$ 153,652	\$ 20,008	\$ 136,613	\$ 11,109	\$ 2,531,878
<b>ADDITIONS</b>								
Deposits								
Sheriff's sales, etc.	1,533,083							1,533,083
Bonds, fines, and costs		49,413		1,622,779				1,672,192
Other deposits	74,744				1,816,661			1,891,405
Taxes, fees, etc., paid to tax collector		45,885,216						45,885,216
Consolidation of inmate funds					147,722	(136,613)	(11,109)	-
Other additions			1,455	1,817				3,272
Total Additions	1,607,827	45,885,216	50,868	1,624,596	1,964,383	(136,613)	(11,109)	50,985,168
<b>REDUCTIONS</b>								
Taxes, fees, etc., distributed to taxing bodies and others		46,223,135						46,223,135
Deposits settled to:								
Sheriff's General Fund	496,405		2,750	265,743				764,898
Rapides Parish Police Jury				716,665				716,665
District Attorney				210,963				210,963
Clerk of Court	57,336			54,669				112,005
Litigants	818,761							818,761
Other settlements	152,043		52,491	388,098				592,632
Other reductions	74,744				1,815,048			1,889,792
Total Reductions	1,599,289	46,223,135	55,241	1,636,138	1,815,048			51,328,851
<b>BALANCES, END OF YEAR</b>	\$ 112,984	\$ 1,734,804	\$ 28,954	\$ 142,110	\$ 169,343	\$ -	\$ -	\$ 2,188,195

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



**ADDITIONAL INFORMATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

RAPIDES PARISH SHERIFF  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 1999

		SCHEDULE 1			
FEDERAL AGENCY/PASS THROUGH GRANTOR/ PROGRAM TITLE	GRANT PERIOD	FEDERAL CFDA NUMBER	AGENCY OR PASS-THROUGH GRANT NUMBER	TOTAL FEDERAL AWARD AMOUNT	AMOUNT OF FEDERAL AWARD EXPENDED
U. S. Department of Justice Bureau of Justice Assistance and Rapides Parish Police Jury Local Law Enforcement Block Grants Program	01/01/98 - 09/30/99	16.592	96-LB-VX-3397	\$ 60,710	\$ 21,503
Louisiana Commission on Law Enforcement and St. Martin Parish Sheriff Crime Victim Assistance SALT - ECVA Grant	07/01/98 - 06/30/99	16.575	N/A	VARIABLE	14,376
Louisiana Commission on Law Enforcement and Administration of Criminal Justice Violence Against Women Formula Grants Domestic Violence Investigation	03/01/98 - 02/28/99 04/01/99 - 02/28/00	16.588	96-M3-M.02-0459	26,705 25,364	19,701 5,617
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	01/01/96 - 07/31/99	16.586	CAP NO. 17-35-98	625,000	625,000
Byrne Formula Grant Program Multi-Jurisdictional Task Force	07/01/98 - 07/31/99	16.579	98-B3-B.02-0H22	66,900	66,900
Crime Prevention for the Elderly	09/01/98 - 08/31/99		96-B8-B.04-0115	25,000	21,587
Street Gang Reduction	04/01/98 - 03/31/99 04/01/99 - 03/31/00		98-B3-B.07-0029 B99-3-017	42,500 42,500	31,874 10,725
Louisiana Youth Academy Total Byrne Formula Grant Program	01/01/98 - 12/31/98		98-B3-B.11-0024	24,000	11,814 142,900
Office of Community Oriented Policing Services Public Safety Partnerships and Community Policing Grants COPS Ahead Total U. S. Department of Justice	04/01/95 - 12/31/98	16.710	95-CC-WX-0264	248,167	22,754 851,851
U. S. Department of Agriculture - Food and Consumer Service Louisiana Department of Agriculture and Forestry Food Distribution	07/01/98 - 06/30/99	10.550	N/A	11,233	11,233
National School Lunch Program	07/01/98 - 06/30/99	10.555	N/A	29,873	29,873
School Breakfast Program Total U. S. Department of Agriculture	07/01/98 - 06/30/99	10.553	N/A	9,663	9,663 50,769

U. S. Department of Transportation Safe and Sober Campaign	07/01/98 - 06/30/99	20,601	N/A	2,250	2,250
Buckle Up Campaign	07/01/98 - 06/30/99	20,600	N/A	1,200	<u>1,200</u>
Total U.S. Department of Transportation					<u>3,450</u>
U. S. Forestry Service - Equipment grant				2,000	<u>2,000</u>
<b>TOTAL</b>					<b>\$ <u>908,070</u></b>

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Sheriff's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 1999.

See independent auditor's report.

**OTHER REPORTS REQUIRED  
BY GOVERNMENT AUDITING STANDARDS  
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,  
AND INDIVIDUAL FUND FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING, AND INDIVIDUAL FUND FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARD

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements and the combining and individual fund financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated December 3, 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 Rapides 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 material 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 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as findings 99-01 and 99-02.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. OYORAK, C.P.A.
DALE P. DE SELLE, C.P.A.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
L. PAUL HOOD, C.P.A.



PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Payne, Moore & Herrington, LLP*  
Certified Public Accountants

December 3, 1999



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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

Compliance

We have audited the compliance of the Rapides 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, 1999. The 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 Sheriff's management. Our responsibility is to express an opinion on the 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, Audits of States, Local Governments, and Non-Profit Organizations. Those 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 Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Sheriff's compliance with those requirements.

In our opinion, the Rapides 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, 1999.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DVORAK, C.P.A.
DALE P. DE SELLE, C.P.A.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
L. PAUL HOOD, C.P.A.



1419 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200

PH: (318) 443-1893 • FAX: (318) 443-2515



PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish School  
Alexandria, Louisiana

Internal Control Over Compliance

The management of the Rapides 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 the 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 our 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.

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 solely for the information and use of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Payne, Moore & Herrington, LLP*  
Certified Public Accountants

December 3, 1999

**RAPIDES PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	_____ yes	___x___ no
Reportable conditions identified that are not considered to be material weaknesses?	___x___ yes	_____ none reported
Noncompliance material to financial statements noted?	_____ yes	___x___ no
<i>Management's Corrective Action Plan</i>	See Attached	
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached	

**Federal Awards**

Internal control over major programs:		
Material weaknesses identified?	_____ yes	___x___ no
Reportable conditions identified that are not considered to be material weaknesses?	_____ yes	___x___ none reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____ yes	___x___ no

Identification of major programs:

**CFDA Number**

16.586

**Name of Federal Program**

Violent Offender Incarceration and  
Truth in Sentencing Incentive Grants

Dollar threshold used to distinguish  
between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes                      \_\_\_x\_\_\_ no

**RAPIDES PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**REPORTABLE CONDITIONS**

**FINDING 99-01 – CASH BOND FUND**

Criteria: Internal controls should be established to reduce to a relatively low level the risk that noncompliance with management's authorized procedures would be detected within a timely period by employees in the normal course of performing their assigned functions.

Condition: There is no list of outstanding bonds kept by the Bonds and Fines department which could be compared to the list kept by the accounting department.

Effect: Some revenue received by the Rapides Parish Sheriff office may not be deposited. Also, a bond could be refunded incorrectly without ever having been paid.

Cause: Receipts for cash bonds are not compared to the actual deposits made in the Cash Bond Account.

Recommendation: We recommend that receipts continue to be written every time a cash bond is received. These receipts should be compared to deposits made in the Cash Bond account. Separate lists of outstanding bonds should be kept by the Bonds and Fines department and the accounting department and compared periodically for accuracy. Also, the list of outstanding bonds should continue to be reconciled to the cash held in the bank account. Bond refunds should not be paid until the lists are checked to ensure that it was paid and has not already been refunded.

Management's Response: See Management's Corrective Action Plan.

**FINDING 99-02 - SHERIFF'S CIVIL FUND SEIZURE DEPOSITS**

Criteria: Agency funds are clearing accounts used to account for assets held for other funds, governments, non-governmental entities, or individuals in a custodial capacity. The Sheriff's civil department is responsible for the collection and accounting of the seizure deposits made on behalf of creditors.

Condition: The computerized seizure deposits detail by case do not agree with the computerized recap of seizure deposits held. The recap agrees with the cash on hand for seizure deposits. The detail does not agree with the hand kept cards by case either. Since the detail does not agree, there is no way to know for whom the money is being held.

Questioned Costs: Unknown

Context: Not applicable.

Effect: Accounting for seizure deposits is incorrect.

Cause: The personnel responsible for accounting for the seizure deposits did not understand how to input the computerized data, and it was not fully automated.

**RAPIDES PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999**

Recommendation: We recommend that the detail computerized deposits be corrected to agree with the hand kept cards so that the balance of cash can be reconciled properly each month. We also recommend that the Civil Department become fully automated so that the computerized data can be relied upon.

Management's Response: See Management's Corrective Action Plan.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

**RAPIDES PARISH SHERIFF  
MANAGEMENTS SUMMARY OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 1999**

**REPORTABLE CONDITIONS**

**FINDING 98-01 - MISSING DEPOSITS**

Condition: Various receipts of money and checks were not deposited into the Sheriff's account. Receipts for probation fees and other fees are missing from the General Fund deposits. Some of these checks were deposited into the Cash Bond Fund in lieu of the cash that was received for the cash bond.

Recommendation: It was recommended that receipts continue to be written every time a cash bond is received and compared to deposits made in the Cash Bond account. Separate lists of outstanding bonds should be kept by the Bonds and Fines department and the accounting department and compared periodically for accuracy. Also, the list of outstanding bonds should be reconciled to the cash held in the bank account. Bond refunds should not be paid until the lists are checked to ensure that it was paid and has not already been refunded. Also, the lists of probation fees, work release, etc. should be compared with deposits made in the General Fund.

Current Status: Partly resolved. See finding #99-01 in the Schedule of Findings and Questioned Costs.

**FINDING 98-02 - INMATE FUNDS**

Condition: The inmate funds are not being reconciled to the cash balance on a regular basis in the Work Release Facility or the Female Detention Center (DC-2). The balance in these bank accounts do not reconcile back to the amount owed the inmates per the listing by inmate. Without reconciling these balances regularly, there is no way to know if inmates are getting the proper amount of money from the correctional facilities when they leave.

Recommendation: It was recommended that procedures be established to investigate and correct any differences between the cash balance and the amount held for inmates on a monthly basis. Any check charges, etc. in the Inmate Funds should be paid by the Commissary Funds. Medical payments withheld from inmates account should be transferred to the General Fund. It was also recommended that transfers be made between the Inmate Funds and the Commissary Funds as soon as possible after the day of the sale. Many times, the transfers were only done monthly. Another recommendation was that checks (or cash) be issued to inmates at the time of release or transfer to limit the problems with the computer programming and locating the inmates once they have been released.

Current Status: Resolved

**FINDING 98-03 - DUPLICATE PAYMENT OF INVOICES**

Condition: On several occasions, invoices for legal fees were paid twice because of a balance brought forward.

Recommendation: It was recommended that all balances brought forward from prior periods be investigated as to whether or not they have been paid.

Current Status: Resolved.

**RAPIDES PARISH SHERIFF  
MANAGEMENTS SUMMARY OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 1999**

**FINDING 98-04 - SHERIFF'S CIVIL FUND SEIZURE DEPOSITS**

Condition: The computerized seizure deposits detail by case does not agree with the computerized recap of seizure deposits held. The recap agrees with the cash on hand for seizure deposits. The detail does not agree with the hand kept cards by case either. Since the detail does not agree, there is no way to know for whom the money is being held.

Recommendation: It was recommended that the detail computerized deposits be corrected to agree with the hand kept cards so that the balance of cash can be reconciled properly each month. It was also recommended that the Civil Department become fully automated so that the computerized data can be relied upon.

Current Status: See finding #99-02 in the Schedule of Findings and Questioned Costs.

**FINDING 98-05 - YEAR 2000 ISSUE**

Condition: The Sheriff department is only in the assessment stage in the process of correcting the Year 2000 problems. If significant time is not devoted to this, and corrections are not made, major interruptions in activities could occur.

Recommendation: It was recommended that significant time be set aside now to finish the assessment and remediation stages of correcting the systems the Sheriff has so that we will be able to test the systems before January 1, 2000, at which time it may be too late.

Current Status: Resolved.



**RAPIDES PARISH SHERIFF  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 1999**

The Rapides Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 1999.

Independent Public Accounting Firm: Payne, Moore & Herrington, LLP  
P.O. Box 13200  
Alexandria, LA 71315-3200  
(318) 443-1893

Auditee Contact Person: Mark Thibeaux  
Rapides Parish Sheriff Office  
P.O. Box 1510  
Alexandria, LA 71309  
(318) 473-6810

Audit period: July 1, 1998 through June 30, 1999

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

## **REPORTABLE CONDITIONS**

### **FINDINGS 99-01 – CASH BOND FUND**

Condition: There is no list of outstanding bonds kept by the Bonds and Fines department which could be compared to the list kept by the accounting department.

Recommendation: It is recommended that receipts continue to be written every time a cash bond is received and compared to deposits made in the Cash Bond account. Separate lists of outstanding bonds should be kept by the Bonds and Fines department and the accounting department and compared periodically for accuracy. Also, the list of outstanding bonds should continue to be reconciled to the cash held in the bank account. Bond refunds should not be paid until the lists are checked to ensure that it was paid and has not already been refunded.

Action taken: A list will be kept by the Fines and Bonds department in the future. This list will be compared to the outstanding bonds list kept in accounting which is reconciled to the cash in the bank account.

### **FINDING 99-02 - SHERIFF'S CIVIL FUND SEIZURE DEPOSITS**

Condition: The computerized seizure deposits detail by case do not agree with the computerized recap of seizure deposits held. The recap agrees with the cash on hand for seizure deposits. The detail does not agree with the hand kept cards by case either. Since the detail does not agree, there is no way to know for whom the money is being held.

Recommendation: It is recommended that the detail computerized deposits be corrected to agree with the hand kept cards so that the balance of cash can be reconciled properly each month. It is also recommended that the Civil Department become fully automated so that the computerized data can be relied upon.

**RAPIDES PARISH SHERIFF  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 1999**

Action taken: We are aware of this problem and implemented some corrective action, and have developed a plan to alleviate the remaining problems. This plan will be implemented during the first few months of the 2000 year.