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POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

General Purpose Financial Statements
As of and for the year ended June 30, 2001
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 1/9/02

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
General Purpose Financial Statements
As of and For the Year Ended June 30, 2001

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POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
General Purpose Financial Statements
As of and For the Year Ended June 30, 2001

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MAJOR & MORRISON

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS:
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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Paul Raymond Smith
Pointe Coupee Parish Sheriff
New Roads, Louisiana 70760

We have audited the accompanying general purpose financial statements of the Pointe Coupee Parish Sheriff as of and for the year ended June 30, 2001, as listed in the forgoing table of contents. These general-purpose financial statements are the responsibility of the management of the Pointe Coupee Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

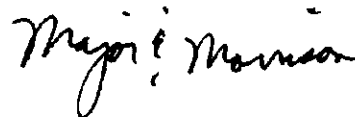
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Pointe Coupee Parish Sheriff as of June 30, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2001 on our consideration of the Pointe Coupee Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the other supplemental schedules listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Pointe Coupee Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Major and Morrison
New Roads, Louisiana
December 14, 2001



Pointe Coupee Parish Sheriff
New Roads, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2001

	GOVERNMENTAL FUND TYPE			FIDUCIARY FUND TYPE	ACCOUNT GROUPS
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 923,746	\$ 26,495	\$ 109,860	\$ 362,493	0
Receivables	203,844	3,222	0	0	0
Due from other funds	15,555	0	0	17,822	0
Land, buildings, and equipment	0	0	0	0	4,312,705
Other debits:					
Amount to be provided for retirement general long-term obligations	0	0	0	0	0
Total Assets	<u>\$ 1,143,146</u>	<u>\$ 29,717</u>	<u>\$ 109,860</u>	<u>\$ 380,315</u>	<u>\$ 4,312,705</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts and salaries payable	\$ 76,578	\$ 0	\$ 0	\$ 0	0
Due to other funds	0	14,035	0	19,342	0
Due to taxing bodies and others	0	0	0	360,973	0
Compensated absences payable	131,848	0	0	0	0
Claims liability	26,573	0	0	0	0
Grant advances	0	13,791	0	0	0
Capital leases payable	0	0	0	0	0
Certificate of indebtedness payable	0	0	0	0	0
Total Liabilities	<u>234,999</u>	<u>27,826</u>	<u>0</u>	<u>380,315</u>	<u>0</u>
Equity and Other Credits:					
Investment in general fixed assets	0	0	0	0	4,312,705
Fund balances					
Unreserved - designated	207,733	1,890	109,860	0	0
Unreserved - undesignated	<u>700,414</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Equity and Other Credits	<u>908,147</u>	<u>1,890</u>	<u>109,860</u>	<u>0</u>	<u>4,312,705</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 1,143,146</u>	<u>\$ 29,717</u>	<u>\$ 109,860</u>	<u>\$ 380,315</u>	<u>\$ 4,312,705</u>

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 2001

GENERAL LONG-TERM OBLIGATIONS		TOTAL (MEMORANDUM ONLY)	
\$	0	\$	1,422,593
	0		207,066
	0		33,377
	0		4,312,705
902,464		902,464	
\$	902,464	\$	6,878,206
\$	0	\$	76,578
	0		33,377
	0		360,973
	0		131,848
	0		26,573
	0		13,791
	202,464		202,464
	700,000		700,000
902,464		1,545,604	
	0		4,312,705
	0		319,483
	0		700,414
0		5,332,602	
\$	902,464	\$	6,878,206

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 2001**

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES				
Ad valorem taxes	\$ 2,985,855	\$ 0	\$ 0	\$ 2,985,855
Intergovernmental revenues:				
Federal grants	4,519	155,358	1,502,110	1,661,987
State grants:				
State revenue sharing	168,984	0	0	168,984
State supplemental pay	180,297	0	0	180,297
Miscellaneous	1,291	0	235,766	237,057
Local	213,379	0	0	213,379
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	15,920	0	0	15,920
Civil and criminal fees	85,557	0	0	85,557
Court attendance	4,080	0	0	4,080
Feeding, transporting, and keeping prisoners	727,810	0	0	727,810
Fines and forfeitures	75,917	0	0	75,917
Interest	35,476	197	63,369	99,041
Miscellaneous	249,484	0	1,200	250,684
Total revenues	4,748,568	155,555	1,802,444	6,706,567
EXPENDITURES				
Public safety:				
Personal services and related benefits	3,559,699	140,173	0	3,699,872
Operating Services	609,402	11,223	99,357	719,981
Materials and supplies	322,702	1,561	21,009	345,272
Travel and other charges	0	0	0	0
Capital outlay	103,334	3,598	2,363,446	2,470,378
Debt service	15,105	0	0	15,105
Miscellaneous	50,697	0	0	50,697
Total expenditures	4,660,939	156,555	2,483,811	7,301,305
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 87,629	\$ (1,000)	\$ (681,367)	\$ (594,738)

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 2001**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 87,629	\$ (1,000)	\$ (681,367)	\$ (594,738)
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	0	0	700,000	700,000
Transfers in	15,114	2,900	155,460	173,474
Transfers out	<u>(2,900)</u>	<u>(9)</u>	<u>(170,565)</u>	<u>(173,474)</u>
Total other financing sources (uses)	<u>12,214</u>	<u>2,891</u>	<u>684,895</u>	<u>700,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	99,844	1,890	3,528	105,262
FUND BALANCE AT BEGINNING OF YEAR	<u>808,303</u>	<u>0</u>	<u>106,332</u>	<u>914,635</u>
FUND BALANCE AT END OF YEAR	<u>\$ 908,147</u>	<u>\$ 1,890</u>	<u>\$ 109,860</u>	<u>\$ 1,019,897</u>

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2001**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$ 3,034,045	\$ 2,985,855	\$ (48,190)
Intergovernmental revenues:			
Federal grants	45,759	4,519	(41,240)
State grants:			
State revenue sharing	169,000	168,984	(16)
State supplemental pay	164,257	180,297	16,040
Miscellaneous	0	1,291	1,291
Local	203,086	213,379	10,293
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	14,000	15,920	1,920
Civil and criminal fees	58,000	85,557	27,557
Court attendance	4,500	4,080	(420)
Feeding, transporting, and keeping prisoners	838,500	727,810	(110,690)
Fines and forfeitures	55,000	75,917	20,917
Interest	45,000	35,476	(9,525)
Miscellaneous	218,900	249,484	30,584
 Total revenues	<u>4,850,047</u>	<u>4,748,568</u>	<u>(101,479)</u>
EXPENDITURES			
Public safety:			
Salaries and related benefits	3,601,467	3,559,699	41,768
General Operations	631,070	609,402	21,668
Materials and supplies	342,745	322,702	20,043
Travel and other charges	2,350	0	2,350
Capital outlay	61,348	103,334	(41,986)
Debt service	0	15,105	(15,105)
Other expenses	56,868	50,697	6,171
 Total expenditures	<u>4,695,848</u>	<u>4,660,939</u>	<u>34,909</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ 154,199</u>	<u>\$ 87,629</u>	<u>\$ (66,570)</u>

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund
Balance - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2001**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 154,199	\$ 87,629	\$ (66,570)
OTHER FINANCING SOURCES (USES)			
Transfers In	0	15,114	15,114
Transfers out	<u>(100,000)</u>	<u>(2,900)</u>	<u>97,100</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>12,214</u>	<u>112,214</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	54,199	99,844	45,645
FUND BALANCE AT BEGINNING OF YEAR	<u>827,248</u>	<u>808,303</u>	<u>(18,945)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 881,447</u>	<u>\$ 908,147</u>	<u>\$ 26,700</u>

The accompanying notes are an integral part of this statement.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2001

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the sheriff is a separately elected official and is legally separate and fiscally independent, the sheriff is a separate governmental reporting entity. The Pointe Coupee Parish Sheriff includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the sheriff.

Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Pointe Coupee Parish Sheriff.

C. FUND ACCOUNTING

The 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

Funds of the sheriff are classified into two categories: governmental (General Fund and Special Revenue Fund) and fiduciary (agency funds). These two funds are described as follows:

Governmental Funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds:

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

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Governmental Funds are accounted for using a flow of current financial resources measurement focus. The accompanying general-purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The Governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (which include state supplemental pay for deputies and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

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

Interest earnings on time deposits are recorded when the time deposits are matured and the interest is available. Interest on checking and money market accounts is recorded monthly when the interest is available.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

Feeding, transporting, and maintenance of prisoners' revenue is recorded monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, are accounted for as other financing sources (uses) when the sheriff authorizes the transfer.

E. BUDGETS

The proposed budget for fiscal year June 30, 2001 was made available for public inspection on June 1, 2000. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 14 days before the public hearing, which was held at the Pointe Coupee Parish Sheriff's office on June 15, 2000, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

The Office of the Pointe Coupee Parish Sheriff does not employ encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

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

H. INVESTMENTS

Investments are limited by R.S. 33:2955 and the sheriff's investment policy. If the original maturities exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The sheriff had no investments as of June 30, 2001.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

J. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

Annual Leave

- 3.5 hours per month for years 0 through 2 years of service.
- 7.0 hours per month for years 2 through 5 years of service.
- 10.5 hours per month for years 5 through 10 years of service.
- 12.0 hours per month after 10 years of service.

Sick Leave

At the Sheriff's discretion.

The sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 16 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. FUND EQUITY

Reserves

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

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

N. USE OF 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 expenses during the reporting period. Actual results could differ from those estimates.

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property Tax	15.39	15.39	December 31, 2000
Property Tax	15.39	15.39	December 31, 2001

The following are the principal taxpayers for the parish (amounts expressed in thousands):

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Cajun Electric	Electric	\$ 82,118	36.09%
Entergy Gulf States	Electric	21,194	9.31%
BP Amoco Production	Oil & Gas	7,621	3.35%
Union Pacific Corp	Railroad	4,114	1.82%
Colonial Pipeline	Pipeline	3,638	1.60%
Transcontinental Gas	Pipeline	3,594	1.58%
Texas Eastern Trans	Pipeline	<u>3,509</u>	<u>1.54%</u>
Total		<u>\$ 125,788</u>	<u>55.29%</u>

3. CASH AND CASH EQUIVALENTS

At June 30, 2001, the sheriff has cash and cash equivalents totaling \$1,422,593 as follows:

Demand deposits	\$ 10,804
Interest Bearing Demand Deposits	<u>\$ 1,411,789</u>
Total	<u>\$ 1,422,593</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2001, the sheriff has \$1,683,503 in deposits (collected bank balances). These deposits are secured from risk by \$187,372 of federal deposit insurance and \$12,004,590 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. RECEIVABLES

The following is a summary of receivables at June 30, 2001:

<u>Class of Receivables</u>	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental:			
Federal	117,534	3,222	120,756
State	37,716	0	37,716
Local	7,116	0	7,116
Accounts Receivable	<u>41,478</u>	<u>0</u>	<u>41,478</u>
	<u>\$ 203,844</u>	<u>\$ 3,222</u>	<u>\$207,066</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2001 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 15,555	\$ 0
Agency Fund – Fines Fund	17,822	0
Agency Fund – Tax Collector	0	19,342
Special Revenue-COPS	0	10,804
Special Revenue-LLEBG	0	9
Special Revenue-Juvenile Delinquency	<u>0</u>	<u>3,222</u>
Total	<u>\$ 33,377</u>	<u>\$ 33,377</u>

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2001</u>
Land	\$ 85,161	\$ 0	\$ 0	\$ 85,161
Vehicles	1,043,777	251,861	168,109	1,127,529
Office furniture & equipment	556,519	25,462	2,607	579,374
Law enforcement weapons & equipment	432,113	14,450	317,368	129,195
Communication equipment	31,000	1,693,496	1,000	1,723,496
Construction in progress	<u>0</u>	<u>667,950</u>	<u>0</u>	<u>667,950</u>
Totals	<u>\$ 2,148,570</u>	<u>\$ 2,653,219</u>	<u>\$ 489,084</u>	<u>\$ 4,312,705</u>

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

7. ACCOUNTS AND SALARIES PAYABLE AND GRANT ADVANCES

The payables of \$76,578 and grant advances of \$13,791 at June 30, 2001, are as follows:

	<u>General Fund</u>	<u>Special Revenue</u>
Grant Advances-LLEBG	\$ 0	\$ 13,791
Accounts Payable	63,137	0
Salaries Payable	<u>13,441</u>	<u>0</u>
Total	<u>\$ 76,578</u>	<u>\$ 13,791</u>

8. PENSION PLAN

Plan Description. Substantially all employees of the Pointe Coupee Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year if total service is at least 12 but less than 15 years, 2.75% for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1996 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) (Act 496 of 1999 amended the requirements to include all members who have 12 or more years of creditable service and have attained the age of 55 shall be eligible to retire and receive a benefit equal to a percentage of 3.33% for each year of credited service). In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 9.7 percent of their annual covered salary and the Pointe Coupee Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Pointe Coupee Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Pointe Coupee Parish Sheriff's contributions to the System for the years ending June 30, 2001, 2000, and 1999, were \$171,245, \$157,774 and \$141,548, respectively, equal to the required contributions for each year.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

9. OTHER POSTEMPLOYMENT BENEFITS

The Pointe Coupee Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which was \$36,430 for the year ending June 30, 2001. The sheriff had nine retirees receiving benefits as of June 30, 2001.

10. COMPENSATED ABSENCES

At June 30, 2001, employees of the sheriff have accumulated and vested \$131,848 of employee leave benefits, which was computed in accordance with GASB Codification C60. This entire amount is recorded as an obligation of the General Fund.

11. LEASES

The sheriff records items under capital leases as an asset and an obligation in the accompanying financial statements. The sheriff entered into capital leases during the current year for the purchase of eight Crown Victoria and two GMC truck law enforcement vehicles. The following is an analysis of capital leases:

<u>Type</u>	<u>Recorded Amount</u>
Vehicles	\$ 237,144

The following is a schedule of the future minimum lease payments under capital leases, together with the present value of the net minimum lease payments as of June 30, 2001:

<u>Fiscal Year:</u>	<u>Vehicles</u>
2001-02	\$ 86,573
2002-03	86,573
2003-04	<u>45,558</u>
Total Minimum Lease Payments	218,704
Less- Amounts representing interest	<u>16,240</u>
Present value of net minimum lease payments	<u>\$ 202,464</u>

The sheriff has operating leases of the following nature:

Lease of Land for Sub-Station in Livonia	@ \$100 per month.
Lease of Land for Sub-Station in Innis	@ \$ 50 per month.
Lease of Land for Sub-Station in Lakeland	@ \$ 50 per month.
Lease of hanger and office space	@ \$700 per month.
Lease of postage meter	@ \$383 per quarter.
Lease of helicopter hanger	@ \$200 per month.
Lease of parking area maintenance barn	@ \$3,047 per year.
Lease of storage sheds	@ \$65 per month.

The minimum annual commitments under non-cancelable operating leases are as follows:

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

	<u>Land, Buildings and Office Facilities</u>
2001 - 2002	\$ 600
2002 - 2003	\$ 0
2003 - 2004	\$ 0
2004 - 2005	\$ 0
2005 - 2006	\$ 0

Rental expenditures of \$18,020 for the year ended June 30, 2001 were paid from the general fund.

12. CHANGES IN AGENCY FUND BALANCES

See supplemental information Schedule of Changes in Balances Due to Taxing Bodies and Others.

13. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the years ended June 30, 2001:

	<u>Bonded Debt</u>	<u>Lease Purchase Agreements</u>	<u>Total</u>
Long-term obligations At June 30, 2000	\$ -0-	\$ -0-	\$ 0
Additions	700,000	237,144	937,144
Deductions	<u>0</u>	<u>(34,680)</u>	<u>(34,680)</u>
Long-term obligations At June 30, 2001	\$ <u>700,000</u>	\$ <u>202,464</u>	\$ <u>902,464</u>

During the current year the Pointe Coupee Parish Sheriff issued \$700,000 Certificate of Indebtedness, Series 2000 of the Law Enforcement District of the Parish of Pointe Coupee for the purpose of paying a portion of the costs of acquiring and equipping the Pointe Coupee Parish Communications Center.

All bonds of the sheriff outstanding at June 30, 2001, in the amount of \$700,000, consist of certificates of indebtedness with maturities from November 2001 to November 2010 and interest at rates from 0% to 5.3%. One hundred thousand of the outstanding certificates maturing in five annual installments consist of an interest free loan from the Louisiana Public Facilities Authority by virtue of purchasing this principal amount of the certificates. Bond principal and interest payable in the next fiscal year are \$55,000 and \$30,820, respectively. The individual issue is as follows:

<u>Bond Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Payment Due</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>
Certificate of Indebtedness, Series 2000	\$ 700,000	0.0 - 5.3	11/01/10	\$ 189,210	\$ 700,000

All principal and interest requirements are funded in accordance with Louisiana law by the excess of annual revenues of the general and special funds of the Law Enforcement District of the Parish of Pointe Coupee after payment of statutory,

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

necessary, and usual charges. The certificates are due as follows:

<u>Year ending June 30</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2002	\$ 55,000	\$ 30,820	\$ 85,820
2003	55,000	28,885	83,885
2004	60,000	26,870	86,870
2005	65,000	24,645	89,645
2006	65,000	22,340	87,370
Thereafter	<u>400,000</u>	<u>55,650</u>	<u>455,650</u>
Total	<u>\$700,000</u>	<u>\$189,210</u>	<u>\$889,240</u>

The Pointe Coupee Parish Sheriff also has a line of credit of \$1,500,000 with a local bank. During the year the sheriff borrowed and repaid \$750,000 on the line of credit. As of June 30, 2001, the line of credit balance was \$0.

14. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2001, as reflected on the Combined Balance Sheet, include \$242,904 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$8,493. These funds are held pending resolution of the protests and are accounted for in the Tax Collector Agency Fund.

15. RISK MANAGEMENT

The Pointe Coupee Parish Sheriff is exposed to risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Pointe Coupee Parish Sheriff purchases commercial insurance with a self-insured retention. The Pointe Coupee Parish Sheriff accounts for and finances its uninsured risks of loss (self-insured retention) through the General Fund. The general fund is subject to a self-insured retention per occurrence for up to a maximum of \$20,000 for automobile claims, \$15,000 for general liability and law enforcement claims, and \$10,000 for property claims with the maximum cumulative amount of self-insured retention being \$70,000 per year in aggregate. A reserve of \$207,733 was established and is reported as a designation of the General Fund fund balance.

The claims liability of \$26,573 reported in the general fund at June 30, 2001 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonable estimated.

	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims & Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
1997-1998	\$ 0	\$ 27,715	\$ 7,980	\$ 19,735
1998-1999	\$ 19,735	\$ 33,867	\$ 25,624	\$ 27,978
1999-2000	\$ 27,978	\$ 13,451	\$ 13,949	\$ 27,480
2000-2001	\$ 27,480	\$ 23,807	\$ 24,714	\$ 26,573

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

16. LITIGATION AND CLAIMS

At June 30, 2001, the sheriff is involved in eleven lawsuits and one potential claim. The sheriff's legal counsel feels the cases will be resolved in the sheriff's favor. However, the ultimate resolution of these lawsuits cannot be presently determined and no provision for any liability that may result from such claims has been made in the financial statements. The cost of litigation and claims incurred during the fiscal year 2001 was \$13,298. This entire amount has been recorded as current-year expenditures in the General Fund.

**17. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

<u>Description</u>
1. Utilities - Main Office Courthouse Building
2. Building Maintenance - Main Office Courthouse Building
3. Parish Jail Maintenance - Pointe Coupee Parish Detention Center
4. Feeding, medical care, and transporting of prisoners

18. INTERGOVERNMENTAL AGREEMENT

The Pointe Coupee Parish Sheriff's Office entered into an agreement with the West Feliciana Parish Sheriff's Office for the use of Pointe Coupee's helicopters, upon request, with sufficient and reasonable notice in order to enhance the delivery of law enforcement protection to the citizens of West Feliciana parish. Except in emergency situations, the nature of all helicopter missions shall be approved in advance by Pointe Coupee's aviation director, and only for law enforcement activities. The West Feliciana Sheriff is to reimburse Pointe Coupee for additional insurance costs due to adding West Feliciana as an insured, for actual costs of fuel used on West Feliciana flights, and maintenance or damages on one helicopter that it uses as long as the agreement is in force. West Feliciana's pilots, to be approved by Pointe Coupee's Aviation director and insurance carrier, shall be paid by West Feliciana as well as their pension, workers' compensation and related benefits. The agreement is effective November 1, 2000 and remains in effect until terminated by either party by thirty days written notice.

19. CONSTRUCTION COMMITMENTS

The Pointe Coupee Parish Sheriff awarded a contract to Com-Net Ericsson for the purchase and installation of an 800 MHz trunked radio system. As of June 30, 2001, the project is substantially complete with remaining payments to be made of \$ 82,439. The sheriff also awarded a contract to Mikor Company for site improvements and construction of a central communications building. Construction began in November 2000 with estimated costs to complete, including retainage, of \$241,850 as of June 30, 2001.

20. SUBSEQUENT EVENTS

The Pointe Coupee Parish Sheriff borrowed \$730,000 from its Regions bank line of credit as of December 11, 2001.

The Pointe Coupee Parish Sheriff entered into a capital lease totaling \$131,810 subsequent to the June 30, 2001 balance sheet date. This lease consists of computer hardware to be used at the Pointe Coupee Communications Center. The lease does not constitute debt under Louisiana law (R.S. 39:1410.60) since the agreement contains a nonappropriation clause and does not contain an anti-substitution or penalty clause. Listed below are the future lease payments, interest costs and due dates:

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

Computer Lease dated August 24, 2001:

<u>Fiscal Year:</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2001-02	\$ 31,303	\$ 5,311	\$ 36,614
2002-03	39,680	4,257	43,937
2003-04	42,123	1,814	43,937
2004-05	<u>7,253</u>	<u>69</u>	<u>7,322</u>
Totals	<u>\$120,359</u>	<u>\$11,451</u>	<u>\$ 131,810</u>

SUPPLEMENTAL INFORMATION SCHEDULES

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

SPECIAL REVENUE FUNDS

JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANTS

This program was established to provide states and units of local governments with funds to develop programs to promote greater accountability in the juvenile justice system. The grant is awarded by the Department of Justice, Office of Juvenile Justice and Delinquency Prevention and is conducted in accordance with contracts entered into with the Pointe Coupee Parish Sheriff and the Louisiana Commission on Law Enforcement. Federal funds and a local 10% cash match are the only revenue sources of this fund.

COPS

This fund is used to account for the Department of Justice, Office of Community Oriented Policing Services (COPS) grant awarded to the Pointe Coupee Parish Sheriff. The COPS grant is used to fund an increase in the number of law enforcement officers interacting with members of the community. The expenditures are for direct payroll and benefit expenses. The grant is for a three-year period and consists of federal funds and an increase in the local match each year.

LAW ENFORCEMENT BLOCK GRANTS, CRIME VICTIM ASSISTANCE, AND VIOLENCE AGAINST WOMEN

These funds are used to account for the United States Bureau of Justice Assistance grants awarded to the Pointe Coupee Parish Sheriff as sub-grants passed through the Louisiana Commission on Law Enforcement. Expenditures of these funds are for direct services to crime victims, develop and strengthen law enforcement and prosecution strategies to combat violent crimes against women, and equipment purchases. These grants consist of a federal match and a local match.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
SPECIAL REVENUE FUNDS**

Combining Balance Sheet, June 30, 2001

	<u>CRIME VICTIM ASST</u>	<u>VIOLENCE PREVENT</u>	<u>COPS</u>	<u>LLEB GRANT</u>	<u>JUVENILE GRANT</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$ 0	\$ 0	\$ 10,804	\$ 15,691	\$ 0	\$ 26,495
Receivables	0	0	0	0	3,222	3,222
Due from other funds	0	0	0	0	0	0
Total Assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,804</u>	<u>\$ 15,691</u>	<u>\$ 3,222</u>	<u>\$ 29,717</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts and salaries payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant advances	0	0	0	13,791	0	13,791
Due to other funds	0	0	10,804	9	3,222	14,035
Total Liabilities	<u>0</u>	<u>0</u>	<u>10,804</u>	<u>13,800</u>	<u>3,222</u>	<u>27,826</u>
Equity and Other Credits:						
Unreserved - designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,890</u>	<u>0</u>	<u>1,890</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,804</u>	<u>\$ 15,691</u>	<u>\$ 3,222</u>	<u>\$ 29,717</u>

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
SPECIAL REVENUE FUNDS**

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 2001**

	CRIME VICTIM ASST	VIOLENCE PREVENT	COPS	LLEB GRANT	JUVENILE GRANT	TOTAL (MEMORANDUM ONLY)
REVENUES						
Intergovernmental revenues:						
Federal grants	\$ 4,316	\$ 6,877	\$ 123,074	\$ 2,431	\$ 18,660	\$ 155,358
Interest	0	0	0	197	0	197
Total revenues	4,316	6,877	123,074	2,628	18,660	155,555
EXPENDITURES						
Public safety:						
Personal services and related benefits	0	0	123,074	0	17,099	140,173
General operations	4,316	6,877	0	30	0	11,223
Supplies	0	0	0	0	1,561	1,561
Capital outlays	0	0	0	3,598	0	3,598
Other expenses	0	0	0	0	0	0
Total expenditures	4,316	6,877	123,074	3,628	18,660	156,555
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	0	0	0	(1,000)	0	(1,000)
OTHER FINANCING SOURCES (USES)						
Transfers in	0	0	0	2,900	0	2,900
Transfers (out)	0	0	0	(9)	0	(9)
Total other financing sources (uses)	0	0	0	2,891	0	2,891
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	1,890	0	1,890
FUND BALANCE AT BEGINNING OF YEAR	0	0	0	0	0	0
FUND BALANCE AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 1,890	\$ 0	\$ 1,890

The accompanying notes are an integral part of this statement.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

CAPITAL PROJECT FUNDS

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

FEMA Capital Projects Fund -

To account for the FEMA grant used for the development of an emergency communication system. Expenditures of this fund are for direct equipment purchases and contractual expenses. Federal funds are the only source of revenue for this fund.

Communication Construction Fund -

To account for the construction of a parish central communications center funded through local and state funds.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
CAPITAL PROJECT FUNDS**

Combining Balance Sheet, June 30, 2001

	<u>FEMA</u>	<u>COMMUNICATION (MEMORANDUM</u>	<u>TOTAL</u>
	<u>EQUIPMENT</u>	<u>CONSTRUCTION</u>	<u>ONLY)</u>
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 64,392	\$ 45,468	\$ 109,860
Total Assets	<u>\$ 64,392</u>	<u>\$ 45,468</u>	<u>\$ 109,860</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Equity and Other Credits:			
Unreserved - designated	<u>64,392</u>	<u>45,468</u>	<u>109,860</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 64,392</u>	<u>\$ 45,468</u>	<u>\$ 109,860</u>

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
CAPITAL PROJECT FUNDS**

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 2001**

	FEMA EQUIPMENT	COMMUNICATION CONSTRUCTION	TOTAL (MEMORANDUM ONLY)
REVENUES			
Intergovernmental revenues:			
Federal grants	\$ 1,502,110	\$ 0	\$ 1,502,110
State grants	0	235,766	235,766
Interest	47,839	15,530	63,369
Miscellaneous	0	1,200	1,200
 Total revenues	 <u>1,549,949</u>	 <u>252,495</u>	 <u>1,802,444</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	0	0	0
General operations	35,445	63,911	99,357
Supplies	6,122	14,888	21,009
Capital outlays	1,693,496	669,950	2,363,446
Other expenses	0	0	0
 Total expenditures	 <u>1,735,063</u>	 <u>748,749</u>	 <u>2,483,811</u>
 EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	 <u>(185,114)</u>	 <u>(496,253)</u>	 <u>(681,367)</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	0	700,000	700,000
Transfers in	155,460	0	155,460
Transfers out	0	(170,565)	(170,565)
 Total other financing sources (uses)	 <u>155,460</u>	 <u>529,435</u>	 <u>684,895</u>
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 <u>(29,654)</u>	 <u>33,182</u>	 <u>3,528</u>
 FUND BALANCE AT BEGINNING OF YEAR	 <u>94,046</u>	 <u>12,286</u>	 <u>106,332</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 64,392</u>	 <u>\$ 45,468</u>	 <u>\$ 109,860</u>

The accompanying notes are an integral part of this statement.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1984, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

FINE ACCOUNT

The fine account is used to account for funds collected for judicial penalties as imposed by judges.

COMMISSARY FUND

This fund was established to provide commissary services to prisoners. The net proceeds of commissary sales are used for inmate welfare and other inmate related expenditures.

INMATE TRUST FUND

This fund was established as a holding account for prisoner deposits. Money orders or cash are received from the prisoners and deposited into this account and held in the account until requested.

BAIL BOND FUND

This fund accounts for the collection of a 2% of every 100 dollars bond premium fee to be distributed among the sheriff, district attorney, indigent defender board, and judicial court fund.

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS**

Combining Balance Sheet, June 30, 2001

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINES FUND	COMMIS- SARY FUND	INMATE FUND	TOTAL
ASSETS						
Cash and cash equivalents	\$ 14,231	\$ 292,310	\$ 23,339	\$ 10,275	\$ 22,337	\$ 362,493
Due from other funds	0	0	17,822	0	0	17,822
TOTAL ASSETS	\$ 14,231	\$ 292,310	\$ 41,161	\$ 10,275	\$ 22,337	\$ 380,315
LIABILITIES						
Due to other funds	0	19,342	0	0	0	19,342
Due to taxing bodies and others	14,231	272,968	41,161	10,275	22,337	\$ 360,973
TOTAL LIABILITIES	\$ 14,231	\$ 292,310	\$ 41,161	\$ 10,275	\$ 22,337	\$ 380,315

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due
to Taxing Bodies and Others
For the Year Ended June 30, 2001**

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINES FUND	COMMIS- SARY FUND	INMATE FUND	Bail Bond FUND	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 12,708	\$ 156,743	\$ 44,315	\$ 6,947	\$ 11,189	\$ 0	\$ 231,902
ADDITIONS							
Deposits:							
Sheriff's Sales	234,122						234,122
Bonds	6,054						6,054
Fines and Costs			238,942				238,942
Garnishments	183,998						183,998
Other deposits	1,316		1,859	60,500	37,427	16,967	118,068
Taxes, etc. paid to tax collector		11,615,192					11,615,192
Total additions	425,490	11,615,192	240,800	60,500	37,427	16,967	12,396,376
Total	438,198	11,771,935	285,116	67,446	48,616	16,967	12,628,278
REDUCTIONS							
Taxes, fees, etc., distributed to taxing bodies and others		11,479,625					11,479,625
Deposits settled to:							
Sheriff's General Fund	16,094		25,089			4,242	45,425
Police jury			100,173				100,173
District Attorney			30,103			4,242	34,345
Clerk of Court	23,509		7,272				30,781
Indigent defender board			67,172			4,242	71,414
Attorneys, appraisers, etc.	144,840						144,840
Other settlements	239,524		14,145		26,279	4,242	284,190
Other reductions:							
Purchases - merchandise				57,171			57,171
Total reductions	423,967	11,479,625	243,954	57,171	26,279	16,967	12,247,963
BALANCES AT END OF YEAR	\$ 14,231	\$ 292,310	\$ 41,161	\$ 10,275	\$ 22,337	\$ 0	\$ 380,315

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

GENERAL

**EXPENDITURES OF FEDERAL AWARDS
AND AUDIT FINDINGS RESOLUTION**

In accordance with Office of Management and Budget Circular A-133, schedule of expenditures of federal awards is presented, follow-up and corrective action taken on prior audit findings, schedule of current year audit findings, and corrective action plans for current year audit findings.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

Federal Grantor/ Pass-Through Grantor/ <u>Program Title</u>	<u>Federal CFDA Number</u>	Pass Through Grantor's <u>Number</u>	<u>Expenditures</u>
Federal Emergency Management Administration (FEMA)			
Direct:			
Development of Emergency Communications	83.544	EME-1999 GR-0132	<u>\$1,502,110</u>
Total Federal Emergency Management Administration			<u>1,502,110</u>
United States Dept. of Justice:			
Office of Juvenile Justice and Delinquency Prevention			
Passed through the Louisiana Commission on Law Enforcement:			
Juvenile Accountability Incentive Block Grant (Develop Accountability-Based Sanctions)	16.523	A98-8-044 A99-8-024	18,660
Juvenile Justice & Delinquency Prevention- Allocation to States (Family Strengthening Program)	16.540	J00-5-001	394
Office of Community Oriented Policing Services			
Direct:			
Public Safety Partnerships & Community Policing Grants	16.710	97UMWX0648	123,074
Bureau of Justice Assistance			
Passed through the Louisiana Commission on Law Enforcement:			
Byrne Formula Grant Program (K-9 Narcotics Unit)	16.579	B00-5-032	4,125
Local Law Enforcement Block Grant (Law Enforcement Equipment)	16.592	Z99-5-001	2,431
Office of Victims of Crime			
Passed through the Louisiana Commission on Law Enforcement:			
Crime Victim Assistance (Victim Assistance Program)	16.575	C98-5-001 C99-5-001	4,316
Office of Violence Against Women Grants			
Passed through the Louisiana Commission on Law Enforcement:			
Violence Against Women Formula Grant (Violence Prevention)	16.588	M98-5-001 M99-5-001	<u>6,877</u>
Total United States Department of Justice			<u>159,877</u>
Total Program Expenditures			<u>\$1,661,987</u>

The accompanying notes are an integral part of this schedule.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2001

Note A – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Pointe Coupee Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the general purpose financial statements.

Note B – Risk Based Approach

The dollar threshold used to distinguish between Type A and Type B programs is \$300,000. The sheriff does not qualify as a low-risk auditee.

**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 Financial Statements
Performed in Accordance with *Government Auditing Standards***

A report on compliance with laws and regulations and on internal controls over financial reporting as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses in internal control or compliance matters that would be material to the presented financial statements.

**Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in
Accordance with OMB Circular A-133**

A report on compliance with requirements of laws, regulations, contracts, and grants applicable to each major program and internal control as required by *U.S. Office of Management and Budget (OMB) Circular A-133*. In conducting an audit in accordance with standards, this report discloses any instances of noncompliance with requirements of each major program as well as any reportable conditions and/or material weaknesses in internal control over those major programs.

MAJOR & MORRISON

CERTIFIED PUBLIC ACCOUNTANTS

VAN F. MAJOR, CPA, PC
JOHN L. MORRISON, III, CPA, PC

MEMBERS:
AMERICAN INSTITUTE OF
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SOCIETY OF LOUISIANA
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Paul Raymond Smith
Pointe Coupee Parish Sheriff
New Roads, Louisiana

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff, as of and for the year ended June 30, 2001, and have issued our report thereon dated December 14, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

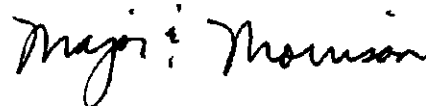
As part of obtaining reasonable assurance about whether the Pointe Coupee Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Pointe Coupee Parish Sheriff in a separate letter dated December 14, 2001.

Internal Control Over Financial Reporting

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

This report is intended solely for the information and use of the Pointe Coupee Parish Sheriff, federal awarding agencies, pass-through entities, and the legislative auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Major & Morrison
New Roads, Louisiana
December 14, 2001



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

Honorable Paul Raymond Smith
Pointe Coupee Parish Sheriff
New Roads, Louisiana

Compliance

We have audited the compliance of Pointe Coupee 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, 2001. Pointe Coupee Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Pointe Coupee Parish Sheriff's management. Our responsibility is to express an opinion on Pointe Coupee Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 State, 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 Pointe Coupee Parish 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 Pointe Coupee Parish Sheriff's compliance with those requirements.

In our opinion, Pointe Coupee 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, 2001.

Internal Control Over Compliance

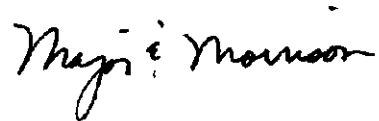
The management of Pointe Coupee Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Pointe Coupee Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine 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.

POINTE COUPEE PARISH SHERIFF
Compliance & Internal Control Report
December 14, 2001
Page 2

This report is intended solely for the information and use of the Pointe Coupee Parish Sheriff, its management, the legislative auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Major & Morrison
New Roads, Louisiana
December 14, 2001

A handwritten signature in black ink, appearing to read "Major & Morrison", is written in a cursive style.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2001

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness (es) identified? yes X no
Reportable condition(s) identified not
considered to be material weaknesses? yes X none reported

Noncompliance material to financial statements
noted? yes X no

Federal Awards

Internal Control over major programs:

Material weakness (es) identified? yes X no
Reportable condition(s) identified 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 Circular
A-133, Section .510(a)? yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	Federal Emergency Management Agency:
83.544	Development of Emergency Communications

Dollar threshold used to distinguish between
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes X no

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2001

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no financial statement findings.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no matters reported as required by Circular A-133, Section .510(a).

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2001

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section I – Internal Control and Compliance Material to the Financial Statements:				
00-1	FY96	Lack of segregation.	Yes	Segregation of duties was completed by reallocating job assignments to various other personnel.

Section II – Internal Control and Compliance Material to Federal Awards:

No Findings.

Section III – Management Letter

No Findings.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana

Corrective Action Plan for
Current Year Audit Findings
For the Year Ended June 30, 2001

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completed</u>
Section I – Internal Control and Compliance Material to the Financial Statements:				
There were no current year financial statement findings.				
Section II – Internal Control and Compliance Material to Federal Awards:				
No Findings.				
Section III – Management Letter				
(1)	Violation of R.S. 42:286 regarding timely filing of reports in accordance with R.S. 42:283.	Setting up timetables to make sure required reports are timely filed with all required information.	L. David	10/01

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Management Letter

Pointe Coupee Parish Sheriff
New Roads, Louisiana

In planning and performing our audit of the general purpose financial statements of the Pointe Coupee Parish Sheriff for the year ended June 30, 2001, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgement, could adversely affect Pointe Coupee Parish Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable 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 errors or fraud in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. In addition, because of inherent limitations in internal control, errors or fraud may occur and not be detected by such controls.

We wish to comment that the prior year condition was noted to be resolved as follows:

In our reports on compliance and internal control dated December 13, 2000, issued in conjunction with the audit of the general purpose financial statements for the year ended June 30, 2000, we noted a finding that we considered to be a reportable condition and material weakness identified as:

00-1) Lack of segregation of duties involving cash transactions.

The above finding has been corrected and remedied by management.

We also noted an immaterial instance of noncompliance, which we wish to communicate to management:

- (1) La. R.S. 42:286 requires sheriffs to file annual reports in accordance with La. R.S. 42:283 within thirty days after the close of the fiscal year with the parish authority and clerk of court of their respective parish. During the course of the audit it was determined that the required reports were not filed with the parish authority and clerk of court until October 15, 2001, which is longer than thirty days after the close of the fiscal year end. Discussions with management indicated the assumption that audited financial statements and budget documents, which were filed with the required entities, satisfied the requirements of La. R.S. 42:283. Upon learning that this was not the case, sheriff's personnel researched state law and filed the required reports with the respective entities. We recommend that steps be taken to file the required reports within the due dates as dictated by state statute.

Pointe Coupee Parish Sheriff
Management Letter
December 14, 2001
Page 2

Management has indicated that they have already taken steps to correct this finding by implementing timetables of when specific reports are due and making sure correct information is submitted as required by law.

This report is intended solely for the information and use of the Pointe Coupee Parish Sheriff, its management, others within its administration, federal awarding agencies, pass through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Major & Morrison
New Roads, Louisiana
December 14, 2001

Major & Morrison