

POINTE COUPEE PARISH SHERIFF
NEW ORLEANS, LOUISIANA

Corrective Action Plan for
CURRENT YEAR Audit Findings
For the Year Ended June 30, 1997

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Administrative Completion</u>
1st. COAR #1	Lack of segregation.	Due to the size of the Pointe Coupee Parish Sheriff's Office, total segregation of accounting duties is impractical. Management will revise accounting procedures and make internal control improvements that are cost effective.	M. Clavier	Ongoing

POINTE COUVE PARISH SHERIFF
 New Roads, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1997

Ref. No.	Financial Year Initially Reported	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	
146	COAS #1	1996	Lack of segregation.	Partially	Total segregation is expected. Will make cost effective improvements.
Comp. #3	1996	Tax Coll. Annual audit.	Yes		

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the Police Couper Parish Sheriff.

This report is intended for the information of the Police Couper Parish Sheriff, Federal auditing agencies, pass-through entities, and the legislative authority. However, this report is a matter of public record and its distribution is not limited.

Major J. Boudin
New Roads, Louisiana
December 29, 1997

Major J. Boudin

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER
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CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF COMPLIANCE AND 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 Road, Louisiana

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff, as of and for the year ended June 30, 1990, and have issued our report thereon dated November 28, 1990. 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 Pointe Coupee Parish Sheriff's general purpose financial statements are free of material misstatements, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions include 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 Pointe Coupee Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Control Defection Plan for current Year Audit Findings.

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 material weaknesses. However, we believe the reportable condition described above to be a material weakness.

POINTE COUPEE PARISH SHERIFF
New Roads, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Balance Due
to Tacking Bodies and Others
For the Year Ended June 30, 1997

	SHERIFFS FUND	TAX COLLECTOR FUND	FIDELI FUND	COMMISS- SARY FUND	INMATE FUND	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 11,125	\$ 103,621	\$ 66,471	\$ 13,670	\$ 2,440	\$ 297,327
ADDITIONS:						
Deposits:						
Sheriff's Sales	608,511					608,511
Bonds	580					580
Fines and Costs			27,300			27,300
Gratuities	129,444					129,444
Other deposits	280		600	54,410	100	57,390
Interest on Investments	1,398	51,998	3,540	490		56,326
Taxes, etc. paid to tax collector		12,277,050				12,277,050
Total additions	840,003	12,289,048	28,020	54,900	100	12,861,061
Total	951,128	12,492,669	94,491	68,570	2,540	13,609,371
REDUCTIONS:						
Taxes, fees, etc., distributed to tacking bodies and others		8,175,808				8,175,808
Deposits settled to:						
Sheriff's General Fund	31,575	3,080,448	2,582	30,808		3,145,413
Police Jury		970,394				970,394
District Attorney		18,858				18,858
Clerk of Court	20,901	8,204				29,105
Indigent Defender Board		43,885				43,885
Attorneys, appraisers, etc.	182,236					182,236
Other settlements	120,898		24,649		600	146,147
Other reductions:						
Purchases - merchandise				48,343		48,343
Total reductions	354,809	12,281,012	27,231	48,343	600	12,692,015
BALANCES AT END OF YEAR	\$ 596,319	\$ 217,657	\$ 67,260	\$ 20,227	\$ 1,940	\$ 803,363

POINTE COUVEE PARISH SHERIFF
 New Roads, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1987

	TAX SHERIFF'S COLLECTOR FUND	FINES FUND	COMMIS- SARY FUND	IMMUNE FUND	TOTAL
ASSETS					
Cash and cash equivalents	\$ 47,318	\$ 201,813	\$ 81,140	\$ 2,280	\$ 312,551
TOTAL ASSETS	<u>47,318</u>	<u>201,813</u>	<u>81,140</u>	<u>2,280</u>	<u>312,551</u>
LIABILITIES					
Due to other funds	0	12,188	0	0	\$ 12,188
Due to taxing bodies and others	47,318	189,625	81,140	2,280	\$ 380,363
TOTAL LIABILITIES	<u>\$ 47,318</u>	<u>\$ 201,813</u>	<u>\$ 81,140</u>	<u>\$ 2,280</u>	<u>\$ 312,551</u>

POORIE COURSE PRISON SHERIFF
New Roads, Louisiana

BUDGETARY FUND TYPE - AGENCY FUND

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 law.

TAX COLLECTOR FUND

Article V, Section 29 of the Louisiana Constitution of 1904, 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 deposit funds held for judicial penalties as imposed by judges. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

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 prisoners' deposits. Money orders or cash are received from the prisoners and deposited into this account and to be in the amount of the request.

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, 1997

REVENUES	TASK FORCE	HOME DEFENTION	CPSS RESPONSE TEAM	CCPS	TOTAL (MEMORANDUM ONLY)
Intergovernmental revenues:					
Federal grants	0	9,408	24,080	24,070	85,004
Interest	1,248	0	0	0	1,248
Miscellaneous	118	0	0	0	118
Total revenues	<u>1,267</u>	<u>9,408</u>	<u>24,080</u>	<u>24,070</u>	<u>85,401</u>
EXPENDITURES					
Public safety:					
Personal services and related benefits	0	8,465	0	42,238	51,643
General operations	437	0	32,808	0	33,437
Other expenses	0	0	0	0	0
Total expenditures	<u>437</u>	<u>8,465</u>	<u>32,808</u>	<u>42,238</u>	<u>84,098</u>
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>830</u>	<u>93</u>	<u>\$8,272</u>	<u>\$(8,168)</u>	<u>\$17,601</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	0	0	28,122	18,580	30,681
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>28,122</u>	<u>18,580</u>	<u>30,681</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES	<u>830</u>	<u>93</u>	<u>12,122</u>	<u>0</u>	<u>13,053</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>28,881</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,881</u>
FUND BALANCE AT END OF YEAR	<u>\$29,711</u>	<u>93</u>	<u>\$12,122</u>	<u>0</u>	<u>\$42,826</u>

The accompanying notes are an integral part of this statement.

POINTE COUPEE PARISH SHERIFF
 New Orleans, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1997

	TERR FORCE	HOME DETENTION	CRIME RESPONSE TEAM	CCPS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$20,104	\$0	\$20,122	\$0	\$40,226
Receivables	752	2,127	0	31,678	\$34,557
Total Assets	\$20,856	\$2,127	\$20,122	\$31,678	\$84,883
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts and salaries payable	\$0	\$0	\$8,000	\$0	\$8,000
Due to other funds	0	2,127	0	31,678	33,805
Total Liabilities	0	2,127	8,000	31,678	41,805
Equity and Other Credits:					
Unassigned - designated	20,856	0	12,122	0	42,978
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$20,856	\$2,127	\$20,122	\$31,678	\$84,883

The accompanying notes are an integral part of this statement.

FOURTEEN COURSE PARISH SHERIFF
New Orleans, Louisiana

SPECIAL REVENUE FUNDS

MULTI-JURISDICTIONAL TASK FORCE

The Multi-Jurisdictional Task Force consists of five participating agencies working together to form the Fourteen Course Parishes Task Force. The task force was formed to reduce drug trafficking. The fund is conducted in accordance with a contract entered into with the Fourteen Course Parish Sheriff and the Louisiana Commission on Law Enforcement and consisted of reimbursement of Federal funds, local match money, and program income from proceeds of seized property.

INMATE DETENTION PROGRAM

This program was established as an alternative to holding inmates when there is a shortage of juvenile detention beds. The Inmate Detention Program is conducted in accordance with contracts entered into with the Fourteen Course Parish Sheriff and the Louisiana Commission on Law Enforcement. Expenditures of this fund are for direct payroll expenses. Federal funds are the only revenue source of this fund.

CRISIS RESPONSE TEAM

This fund is used to account a grant used to help fund the Crisis Response Team. The Team was created as a special investigative unit to effectively conduct high risk narcotics and drug searches, maintaining its hostile and drug impregnated environment as well as conducting operations to effectively counter hostage taking and barricaded subject situations. The fund is conducted in accordance with a grant entered into with the Fourteen Course Parish Sheriff and the Louisiana Commission on Law Enforcement and consists of Federal funds and a local match. The expenditures are direct equipment and supply expenses.

CCPD

This fund is used to account for the Office of Community Oriented Policing Services (COPS) grant awarded to the Fourteen Course 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 with an increase in the local match each year.

SUPPLEMENTAL INFORMATION SCHEDULE

**FOURTH QUARTER FISCAL YEAR
END 2006 - Louisiana
Notes to the Financial Statement (Continued)**

15. FEDERAL FINANCIAL ASSISTANCE

The sheriff participates in the following federal financial assistance programs:

Federal Grant or Program Title	Federal CFDA Number	Expenditures
United States Office of Juvenile Justice and Delinquency Prevention Funded through the Louisiana Commission on Law Enforcement:		
1080 INCARCERATION PROGRAM	24.548	\$ 8,600
Juvenile Officer's Training	15.548	400
Total United States Office of Juvenile Justice and Delinquency Prevention		\$ 9,000
United States Department of Justice Office of Community Oriented Policing Services		
	16.738	\$ 31,638
United States Bureau of Justice ASSISTANCE Funded through the Louisiana Commission on Law Enforcement:		
Multi-Jurisdictional Task Force	16.576	\$ 0
Crisis Response Team	16.576	\$ 24,000
Total United States Bureau of Justice Assistance		\$ 24,000
Total Program Expenditures		\$ 54,638

POURCE COOPER PARISH SHERIFF
New Orleans, Louisiana

Note to the Financial Statement (Continued)

**14. OBLIGATIONS OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE FUND**

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:

Description
1. Utilities - Main Office Courthouse Building
2. Building Maintenance - Main Office Courthouse Building
3. Parish Jail Maintenance - Pounce Cooker Parish Detention Center
4. Feeding, medical care, and transporting of prisoners

15. Risk Management

The Pounce Cooper Parish Sheriff is exposed to various risks of loss related to liabilities for employees. The Pounce Cooper Parish Sheriff had a self-insured health insurance plan for its employees until August 1, 1994. As of August 1, 1994, the Pounce Cooper Parish Sheriff terminated the self-insurance plan and adopted a fully insured health insurance plan. The Pounce Cooper Parish Sheriff accounts for and measures its uninsured risks of loss through the General Fund. The general fund provided coverage for up to a maximum of \$20,000 per employee per year. The Sheriff's Office purchased commercial insurance for claims on a basis of coverage provided by the fund up to a maximum liability benefit per employee of \$1,000,000.

All full-time employees of the Sheriff's office were eligible to participate in the self-insured health benefit program. The claim liability of \$0 reported in the general fund at June 30, 1997 is based on the requirements of GASB Statement No. 18 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 reasonably estimated.

	Beginning of Fiscal Year Liability	Current Year Claims & Charges is Incurred	Claims Expenses	Balance at Fiscal Year End
1996-1997	224,104	2 48,471	4 90,713	4 0

POORIE COOPER HARRIS SHERRIFF
New Roads, Louisiana
Notes to the Financial Statement (Continued)

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

	Expenses	Capitalization	Total
1997 - 1998	\$ 0	\$ 4,000	4,000
1998 - 1999	\$ 0	\$ 4,000	4,000
1999 - 2000	\$ 0	\$ 4,000	4,000
2000 - 2001	\$ 0	\$ 1,800	1,800
2001 - 2002	\$ 0	\$ 1,800	1,800

Special expenditures of \$3,548.58 for the year ended June 30, 1997 were paid from the general fund.

11. CHANGES IN AGENCY FUND BALANCES

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

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year:

	Capital Leases State 151
Long-term obligations payable At July 1, 1996	\$ 0
Additions	25,700
Deductions	(4,100)
Long-term obligations payable At July 1, 1997	21,600

13. LITIGATION AND CLAIMS

At June 30, 1997, the sheriff is involved in one lawsuit and one potential unasserted claim. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the fiscal year 1997 was \$22,000. This entire amount has been recorded as current-year expenditures in the general fund.

PODRATA COUNCIL PARISH SHERIFF
 New Orleans, Louisiana
 Notes to the Financial Statement (Continued)

8. OTHER POSTEMPLOYMENT BENEFITS

The Podrata Council Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the 1997-1998 employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. As retirement, the employees remain responsible for the total premium for the coverage benefits in effect at the time of retirement.

9. DEFERRED COMPENSATION

At June 30, 1999, employees of the sheriff have accumulated and vested \$93,974 of employee leave benefits, which was compared in accordance with GASB Codification 42. This entire amount is recorded as an obligation of the General Fund.

10. LEASES

The sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. The sheriff entered into six capital leases for equipment during the year ending June 30, 1997. The following is an analysis of capital leases for the year ending June 30, 1997:

Type	<u>Recorded</u> <u>Amount</u>
Equipment	\$ 35,728

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1997, are tabulated as follows:

Fiscal year:	<u>Equipment</u>
FY 1998	\$ 24,348
FY 1999	<u>\$ 18,240</u>
Total minimum lease payments	\$ 42,587
Less - amount representing interest	<u>\$ 11,076</u>
Present value of net minimum lease payments	<u>\$ 31,511</u>

The sheriff also has operating leases of the following nature:

Lease of land for sub-station in Lousiana	\$ 2100 per month.
Lease of land for sub-station in Iowa	\$ 4 50 per month.
Lease of land for sub-station in Oklahoma	\$ 2 50 per month.
Lease of hangar and office space	\$ 2000 per month.
Lease of postage meter	\$ 5000 per quarter.
Lease of helicopter	\$ 2000 per month.

POINTE COUPE PARISH SHERIFF
New Orleans, Louisiana
Notes to the Financial Statements (Continued)

4. PENSION PLAN

PLAN DESCRIPTION. Substantially all employees of the Pointe Coupe Parish Sheriff's Office are members of the Louisiana Sheriff's 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 were at least 2400 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 15 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 percent for each year if total service is at least 25 but less than 35 years, 2.75 percent for each year if total service is at least 35 but less than 40 years, and 3 percent for each year if total service is at least 40 years. On 1/1/11 of 1996 increased the annual rate by 0.25 percent for all service rendered on or after January 1, 1996. 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 jointed months that produce the highest average. Employees who terminate with at least 15 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 58 and 59 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 Sheriff's Pension and Relief Fund, Post Office Box 3163, New Orleans, Louisiana 70126, or by calling (504) 367-3191.

PENSION POLICY. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Pointe Coupe 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 Coupe Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 118:17, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The Pointe Coupe Parish Sheriff's contributions to the System for the years ending June 30, 1991, 1992, and 1993, were \$148,437, \$113,488 and \$63,880, respectively, equal to the required contributions for each year.

FOURTH COUNCIL PARISH SOCIETY
New Roads, Louisiana
Notes to the Financial Statements (Continued)

4. RECEIVABLES

The following is a summary of receivables at June 30, 1997:

Class of Reimbursement	General Fund	Special Revenue Fund	Total
Intergovernmental:			
Federal	97,100	18,612	115,712
State	19,180	0	19,180
Local	9,200	0	9,200
Accounts Receivable	21,224	0	21,224
	<u>\$146,704</u>	<u>\$18,612</u>	<u>\$165,316</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 48,814	0
Special Revenue-CDPE	0	21,078
Special Revenue-Police Detention	0	2,177
Tax Collector Trust & Agency Fund	0	18,189
Total	<u>\$ 48,814</u>	<u>\$ 41,444</u>

6. CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Furniture and Equipment
Balance at June 30, 1996	\$1,424,125
Additions	282,894
Depletion	(342,892)
Balance at June 30, 1997	<u>\$1,364,127</u>

7. ACCOUNTS AND SALARIES PAYABLE

The payables of \$10,142 at June 30, 1997, are as follows:

	General Fund	Special Revenue
Accounts Payable	\$ 43,100	\$ 8,800
Salaries Payable	38,882	0
Total	<u>\$ 81,982</u>	<u>\$ 8,800</u>

The Fourth Council Parish Society had an unamortized issue of credit of \$1,508,080 as of June 30, 1997.

POINDEXE COPPER PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statement (Continued)

M. 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 estimated.

2. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Property Tax	14.63	14.63	December 31, 1997
Property Tax	14.98	14.98	December 31, 1997

3. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash and cash equivalents totaling \$1,607,300 as follows:

Demand deposits	\$ 80,122
Interest Bearing Demand Deposits	\$1,527,178
Total	\$1,607,300

These deposits are stated at cost, which approximates market. These assets less these deposits for the resulting bank balances must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is already a member of the bank parties. At June 30, 1997, the sheriff has \$0,000,000 in deposits (collected bank balances). These deposits are secured from with by \$0,000,000 of Federal deposit insurance and \$0,438,122 of pledged securities held by the custodial bank in the name of the fiscal agent bank (FRMS Category II).

Even though the pledged securities are considered uncollateralized Category II, under the provisions of FRMS Statement 3, Louisiana Revised Statute 37:1277 imposes a statutory requirement on the custodial bank to reposition and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

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

1. COMPENSATED ABSENCE

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;
- 7.5 hours per month for years 3 through 5 years of service;
- 10.5 hours per month for years 6 through 10 years of service;
- 13.5 hours per month after 10 years of service.

Sick Leave

At the Sheriff's discretion.

The sheriff's recognition and measurement criteria for compensated absence follows Table Statement No. 34 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.

2. FUND EQUITY

RESERVE

Reserve represents those portions of fund equity not appropriate for expenditures as legally designated for a specific future use.

Designated Fund Balances

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

3. 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. This is done because columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is this data comparable to a consolidation.

4. 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 for long-term obligations are recognized in the General Fund when due.

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

E. BUDGETS

The proposed budget and amended budget for fiscal year June 30, 1997 were made available for public inspection in accordance with RS(19:1224). The proposed budget and amendments, prepared on the modified accrual basis of accounting, were published in the official journal in accordance with RS(19:1224). The public hearing was held at the Pointe Coupee Parish Sheriff's office on June 27, 1996 for comments from taxpayers. The budget is locally adopted and amended, as necessary, by the sheriff.

All expenditures 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.

Neither memorandum accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. 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 AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or with the laws of the United States. The collections must be deposited in a bank established in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. 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 included within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

SCOTT COUNTY JAILER SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

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 adjustments made, regardless of the measurement basis applied. The Governmental Funds are accounted for using a form 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 available 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.

All other 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 11. 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.

Funding, transportation, and maintenance of prisoners received is received monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

Expenditures

Benefits are recorded as expenditures when earned.

Purchases of services 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 time liability has been incurred.

Other Financing Sources (Uses)

The sale of fixed assets is accounted for as other financing sources/incomes and is recognized at the time the underlying events occur.

SHRIFT COUNTY PARISH SHERIFF
New Roads, Louisiana

Notes to the Financial Statements (Continued)

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on his financial position and the results of his operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental 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.

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

Governmental Funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 18:107, 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 the ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on the revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and bailments 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, bonds, or other capital projects) that are directly 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 police 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 operations.

PLAQUEMINE PARISH SHERIFF
New Roads, Louisiana

Report to the Financial Statements
As of and for the Year Ended June 30, 1997

INTRODUCTION

As provided by Article V, Section 37 of the Louisiana Constitution of 1901, 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 maintains detainers required by the parish court system, as well as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, 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 fees and confiscations imposed by the district court.

3. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF REPRESENTATION

The accompanying general purpose financial statements of the Plaquemine Parish Sheriff have been prepared in conformity with general accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the national financial-reporting 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 financially independent, the Sheriff is a separate governmental reporting entity. The Plaquemine 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 accompany financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Plaquemine Parish Sheriff.

POINTE COUPE PARISH SHERIFF
 New Roads, Louisiana
GOVERNMENTAL FUND - SPECIAL REVENUE FUNDS

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget**
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1996

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Intergovernmental revenues:			
Federal grants	\$ 65,000	\$ 65,004	\$ 4
Local	0	0	0
Interest	0	1,348	1,348
Miscellaneous	0	118	118
Total revenues	65,000	66,460	1,460
EXPENDITURES			
Police safety:			
Personnel services and related benefits	\$ 51,843	\$ 51,843	0
Operating services	0	32,437	(32,437)
Material and supplies	0	0	0
Traavel and other charges	0	0	0
Capital outlay	32,000	0	32,000
Miscellaneous	0	0	0
Total expenditures	83,843	84,280	(437)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	118,980	(17,820)	901
OTHER FINANCING SOURCE (USES):			
Transfers in (out)	20,981	20,981	10,120
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	2,001	13,962	11,961
FUND BALANCE AT BEGINNING OF YEAR	0	20,981	20,981
FUND BALANCE AT END OF YEAR	\$ 12,121	\$ 42,033	\$ 29,912

The accompanying notes are an integral part of this statement.

POINTE COUPE PARISH-SHERIFF
New Roads, Louisiana
GOVERNMENTAL FUNDS-GENERAL FUND

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1997**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Ad valorem taxes	\$ 3,868,445	\$ 3,872,878	\$ 4,433
Intergovernmental revenues:			
Federal grants	10,000	400	(9,600)
State grants:			
State revenue sharing	189,870	189,810	60
State supplemental pay	155,000	135,000	20,000
Miscellaneous	21,430	25,431	4,001
Local	82,000	83,800	1,800
Fees, charges, and commissions for services:			
Commissions on seizures, etc.	25,500	25,348	152
Civil and criminal fees	50,300	83,737	33,437
Court attendance	3,000	1,728	(1,272)
Feeding, transporting, and keeping prisoners	629,800	682,041	52,241
Fines and forfeitures	17,500	25,014	7,514
Interest	50,800	83,538	32,738
Miscellaneous	133,815	112,815	(20,999)
Total revenues	4,958,255	4,905,980	(52,275)
EXPENDITURES			
Public safety:			
Salaries and related benefits	3,448,000	3,342,350	105,650
General Operations	508,715	485,480	23,235
Auto operations	150,240	183,828	33,588
Contractual & professional	318,000	340,700	22,700
Capital outlay	240,010	253,010	(13,000)
Other expenses	72,150	70,388	1,762
Total expenditures	4,898,115	4,687,816	(210,299)
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,860)	(81,836)	221,976
OTHER FINANCING SOURCES (USES)	(20,120)	(20,850)	(730)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(79,980)	(102,686)	222,706
FUND BALANCE AT BEGINNING OF YEAR	1,900,204	1,900,204	0
FUND BALANCE AT END OF YEAR	\$ 1,820,224	\$ 1,797,518	\$ 22,706

The accompanying notes are an integral part of this statement.

POINTE COUPEE PARISHSHERIFF
New Roads, Louisiana
GOVERNMENTAL FUNDS

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1997**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	\$ (381,915)	\$ (17,628)	\$ (399,544)
OTHER FINANCING SOURCES (USES)			
Transfers in	0	30,881	30,881
Transfers out	<u>(30,881)</u>	<u>0</u>	<u>(30,881)</u>
Total other financing sources (uses)	(30,881)	30,881	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES	(412,796)	13,252	(399,544)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,802,254</u>	<u>28,881</u>	<u>1,831,135</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,389,458</u>	<u>\$ 42,133</u>	<u>\$ 1,431,591</u>

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, 1997

REVENUES	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
All revenues (except)	\$ 2,872,676	\$ 0	\$ 2,872,676
Intergovernmental revenues:			
Federal grants	400	85,004	85,404
State grants:			
State revenue sharing	189,810	0	189,810
State supplemental pay	123,081	0	123,081
Miscellaneous	25,431	0	25,431
Local	83,893	0	83,893
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	20,348	0	20,348
Civil and criminal fees	83,737	0	83,737
Court attendance	1,738	0	1,738
Feeding, transporting, and keeping prisoners	683,845	0	683,845
Fees and forfeitures	26,814	0	26,814
Interest	93,530	1,249	94,779
Miscellaneous	112,812	738	113,550
	<hr/>	<hr/>	<hr/>
Total revenues	4,308,980	98,491	4,407,471
EXPENDITURES			
Public safety:			
Personal services and related benefits	3,342,388	81,643	3,424,031
General operations	485,480	32,437	517,917
Auto operations	183,828	0	183,828
Contractual and professional	348,782	0	348,782
Capital outlay	293,018	0	293,018
Other expenses	70,598	0	70,598
	<hr/>	<hr/>	<hr/>
Total expenditures	4,687,818	84,080	4,771,898
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	\$ (378,838)	\$ (17,589)	\$ (396,427)

The accompanying notes are an integral part of this statement.

POSTE COUPEE PARISH SHERIFF
New Roads, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL MEMORANDUM ONLY
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT OBLIGATIONS	
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$ 1,498,354	\$ 42,576	\$ 317,698	\$ 0	\$ 0	1,858,628
Receivables	148,249	24,872	0	0	0	173,121
Due from other funds	48,094	0	0	0	0	48,094
Land, buildings, and equipment	0	0	0	1,504,117	0	1,504,117
Other Debits:						
Amount to be provided for retirement of general long-term obligations	0	0	0	0	31,543	31,543
Total Assets	\$ 1,694,747	\$ 67,448	\$ 317,698	\$ 1,504,117	\$ 31,543	\$ 3,712,601
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts and salaries payable	\$ 133,142	\$ 8,000	\$ 0	\$ 0	\$ 0	141,142
Due to other funds	0	53,855	12,180	0	0	66,035
Due to taxing bodies and others	0	0	208,827	0	0	208,827
Compensated absences payable	83,897	0	0	0	0	83,897
Capital leases payable	0	0	0	0	31,543	31,543
Total Liabilities	198,139	61,855	217,698	0	31,543	509,235
Equity and Other Credits:						
Investment in general fixed assets	0	0	0	1,504,117	0	1,504,117
Fund balances:						
Unreserved - designated	0	42,003	0	0	0	42,003
Unreserved - undesignated	1,498,698	0	0	0	0	1,498,698
Total Equity and Other Credits	1,498,698	42,003	0	1,504,117	0	3,105,158
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 1,694,747	\$ 67,448	\$ 317,698	\$ 1,504,117	\$ 31,543	\$ 3,712,601

The accompanying notes are an integral part of this statement.

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

545 P. MAJOR, CPA, PC
SUITE 1, MONROE, LA, 70130

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Paul Raymond Smith
Police Captain Parish Sheriff
P.O. Box 248
Bourbon, Louisiana 71702

We have audited the accompanying general-purpose financial statements of the Police Captain Parish Sheriff as of and for the year ended June 30, 1991, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the Police Captain Parish Sheriff. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in COMPTROLLER 5017-90 STANDARDS, issued by the Comptroller General of the United States. These 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 involves examining, on a test basis, evidence supporting the accounts 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 aspects, the financial position of the Police Captain Parish Sheriff as of June 30, 1991, and the results of his operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with the GOVERNMENT AUDITING STANDARDS, we have also issued our report dated December 29, 1991 on our examination of the Police Captain Parish Sheriff's internal control over financial reporting and our basis of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying supplemental financial statements listed in the accompanying 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 Police Captain Parish Sheriff. Such information has been subjected to the 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 Ducote
545 P. Major, Louisiana
December 28, 1991

Major & Ducote

POINTE COURSE PARISH SHERIFF
 New Orleans, Louisiana
 General Purpose Financial Statements
 As Of and For the Year Ended June 30, 2000
 With Supplemental Information Schedules

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JOHN COOPER PARIS SHERIFF
NEW BOND, COLLEGE

General Purpose Financial Statements
As of and For the Year Ended June 30, 1987
With Supplemental Information Schedules

COOPER PARIS

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the auditor or equivalent, and other appropriate public officials. The report is available for public inspection at the History Room office of the Legislative Clerk and, where appropriate, at the office of the parish clerk of court.

Released Date: 08/04/1988