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WASHINGTON PARISH SHERIFF
Franklinton, Louisiana

*General-Purpose Financial Statements,
Supplemental Information, and Independent Auditor's Reports*

As of and for the Two Years Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the auditor, or reviewer, 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 3-25-98

RICHARD M. SEAL

WASHINGTON PARISH SHERIFF
Frankston, Louisiana

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WASHINGTON PARISH SHERIFF
Franklin, Louisiana

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**AUDIT REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITOR'S REPORT ON THE
GENERAL-PURPOSE FINANCIAL STATEMENTS**

Honorable Deane Blair
Washington Parish Sheriff
Franklin, Louisiana

I have audited the accompanying general-purpose financial statements of the Washington Parish Sheriff, as of and for the two years ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Washington Parish Sheriff's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my 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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Washington Parish Sheriff, as of June 30, 1997, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the Washington Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued my report dated December 26, 1997 on my consideration of the Washington Parish Sheriff's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.



Certified Public Accountant

Hopkins, Louisiana
December 26, 1997

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
Certified Balance Sheet, June 30, 1996

	GOVERNMENTAL FUNDS		FUNDARY FUNDS		ACCOUNT GROUPS		Total (Admin- ous) Fund Bal.
	General Fund	Special Revenue Fund	Agency Fund	General Fund	Long-Term Debt		
ASSETS AND OTHER DEBITS							
Cash and cash equivalents	\$ 56,144	\$ 64,288	\$ 214,245			\$ 334,677	
Due from other governmental agencies	41,215	14,465				104,048	
Notes receivable	120,091					120,091	
Fixed assets					1,223,493	1,223,493	
Amount to be provided for retirement of general long-term debt						427,446	
Total assets and other debits	\$ 217,450	\$ 78,753	\$ 214,245		\$ 1,223,493	\$ 2,133,941	
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable	\$ 87,787	\$ 2,114	\$ 214,245			\$ 304,146	
Due to taxing bodies and others						214,285	
Compensated absences payable						67,446	
Certificates of indebtedness payable						160,000	
Total liabilities	\$ 87,787	\$ 2,114	\$ 214,245			\$ 544,085	
						1,589,856	

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL FUNDS TYPES AND ACCOUNT GROUPS
Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUNDS		FEDERAL FUNDS		ACCOUNT GROUPS		Total
	General Fund	Special Revenue Fund	Agency Fund	General Fund	Long-Term Debt	(Memorandum Debt)	
Equity and other credits:							
Fund balances:							
In general fund assets	\$	\$	\$	\$	\$	\$	\$ 1,223,489
Unreserved, unassigned	180,682	71,738					252,420
Total equity and other credits	180,682	71,738					252,420
Total liabilities and fund equity	\$ 208,270	\$ 71,892	\$ 214,269	\$ 1,223,489	\$ 423,489		\$ 2,139,929

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL GOVERNMENTAL FUND TYPES
Combined Statements of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)
REVENUES			
Ad valorem tax	\$ 723,565	\$	\$ 723,565
Sales tax	1,552,110		1,552,110
Licenses & permits	1,805		1,805
Intergovernmental revenues:			
Federal grants	48,447	39,091	87,538
State grants:			
State revenue sharing	127,345		127,345
State supplemental pay	142,425		142,425
Other state grants	80,508		80,508
Local	35,000		35,000
Drug seizure forfeitures		13,214	13,214
Fees, charges, and commissions for services:			
Commissions	62,313		62,313
Civil and criminal fees	60,437		60,437
Court attendance	4,876		4,876
Transporting prisoners	12,185		12,185
Feeding and keeping prisoners	340,296		340,296
Fines and forfeitures	66,284		66,284
Interest	1,188	1,122	2,310
Miscellaneous	53,575		53,575
Total revenues	<u>2,313,371</u>	<u>57,742</u>	<u>2,371,113</u>
EXPENDITURES			
Current:			
Personnel services & benefits	2,125,439	3,600	2,129,039
Operating services	404,986		404,986
Contractual services	128,664		128,664

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL GOVERNMENTAL FUND TYPES
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 1976

	General Fund	Special Revenue Fund	Total (Miscellaneous Fund)
EXPENDITURES (cont'd)			
Current:			
Material and supplies	\$ 375,418	\$ 24,730	\$ 400,128
Continuing education	41,222	367	41,589
Miscellaneous	4,124		4,124
Debt Service-principal	397,240		397,246
Debt Service-interest	13,416		13,416
Capital outlay	388,852	42,260	427,999
Total expenditures	3,812,547	76,687	3,909,185
Excess (deficiency) of revenues over expenditures	(3,014,978)	(18,891)	(3,033,867)
OTHER FINANCING SOURCES			
Proceeds of certificates of indebtedness	368,800		368,800
Sale on fixed assets	6,650		6,650
Total other financing sources	368,800		368,850
Excess of revenues and other sources over expenditures and other uses	(348,128)	(18,891)	(367,217)
Fund balance at beginning of year	313,328	91,633	410,968
Fund balance at end of year	\$ 180,980	\$ 72,742	\$ 263,751

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES			
Ad valorem tax	\$ 890,000	\$ 722,566	\$ (167,434)
Sales tax	1,590,000	1,552,110	2,110
Licenses & permits		1,000	1,000
Intergovernmental revenues:			
Federal grants		48,447	48,447
State grants:			
State revenue sharing		127,345	127,345
State supplemental pay	142,000	142,425	425
Other state grants		88,508	88,508
Local	35,000	35,000	---
Fees, charges, and commissions for services:			
Commissions	68,000	62,315	2,315
Civil and criminal fees	206,000	60,437	(145,563)
Court attendance		4,870	4,870
Transporting prisoners		12,185	12,185
Feeding and keeping prisoners	132,000	348,206	8,206
Fines and forfeitures		68,284	68,284
Interest		7,188	7,188
Miscellaneous	48,000	33,573	15,573
Total revenues	<u>3,215,000</u>	<u>3,317,571</u>	<u>102,571</u>
EXPENDITURES			
Current:			
Personnel services & benefits	2,080,000	2,125,430	(45,430)
Operating services		484,886	(484,886)
Contractual services	75,000	129,004	(54,004)
Materials and supplies	750,000	376,418	373,582

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
 Prichard, Louisiana

GENERAL FUND

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

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (cont'd)			
Current:			
Continuing education	\$ 40,000	\$ 41,222	\$ (1,222)
Miscellaneous		4,128	(4,128)
Debt service-principal	360,000	357,246	2,754
Debt service-interest	20,000	17,416	2,584
Capital outlay	450,000	380,032	69,968
Total expenditures	3,770,000	3,820,042	(50,042)
Excess (deficiency) of revenues over expenditures	(360,000)	(314,026)	45,974
OTHER FINANCING SOURCES			
Proceeds of certificates of indebtedness	360,000	360,000	---
Sale of fixed assets	6,650	6,650	---
Total other financing sources	366,650	366,650	---
Excess of revenues and other sources over expenditures and other uses	(73,350)	(148,376)	45,024
Fund balance at beginning of year	328,331	329,305	10,974
Fund balance at end of year	\$ 254,981	\$ 180,929	\$ 74,052

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
 Frankston, Louisiana

SPECIAL REVENUE FUND
 (Washington Parish Drug Test Force)

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental revenues:			
Federal grant	\$ 34,000	\$ 33,351	\$ (6,649)
Drug seizure forfeitures	17,000	17,234	234
Interest	—	1,122	1,122
Total revenues	<u>71,000</u>	<u>51,707</u>	<u>(19,293)</u>
EXPENDITURES			
Current:			
Salaries and benefits	3,000	3,000	—
Materials and supplies	30,000	24,710	5,290
Educational expenses	500	387	113
Capital outlay	—	47,861	47,861
Total expenditures	<u>33,500</u>	<u>75,958</u>	<u>(42,458)</u>
Excess (deficiency) of revenues over expenditures	(23,000)	(18,891)	4,109
Fund balance at beginning of year	79,988	51,652	28,336
Fund balance at end of year	\$ 56,988	\$ 32,761	\$ 24,227

The accompanying notes are an integral part of this statement.

WABSHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, Year End, 1997

	GOVERNMENTAL FUNDS ..		FUNDICARY FUNDS ..		ACCOUNT GROUPS ..		Total Off-balance receivable Debit.
	General Fund	Special Revenue Fund	Agency Fund	General Long-Term Fund	General Fund	Off-balance receivable Debit	
ASSETS AND OTHER DEBITS							
Cash and cash equivalents	\$ 22,498	\$ 68,859	\$ 240,962	\$	\$	\$	\$ 372,229
Due from other governmental agencies	91,024	8,709					99,733
Loans to receivable	141,043				1,029,790		1,170,833
Fixed assets							
Amount to be provided for retirement of general long-term debt							383,382
Total Assets and Other Debits	\$ 435,612	\$ 77,562	\$ 240,962	\$ 383,382	\$ 1,029,790	\$ 383,382	\$ 2,550,452
LIABILITIES AND FUNDED EQUITY							
Liabilities:							
Accounts payable	\$ 76,579	\$	\$ 280,992	\$	\$	\$	\$ 357,571
Due to taxing bodies and others							289,962
Committed amounts payable					100,000		100,000
Certificates of indebtedness payable							284,872
Total liabilities	76,579	--	280,992	383,382	--	--	1,029,805

(Continued)

The accompanying notes are an integral part of this statement

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUNDS		FIDUCIARY FUNDS		ACCOUNT GROUPS			Total (Memo-transfers) (Debit)
	General Fund	Special Revenue Fund	Agency Fund	General Fund Assets	Long-Term Debt	Debt		
Equity and other credits:								
Investment in general fund assets	\$	\$	\$			\$	\$	\$1,255,781
Fund balances:								
Unassigned	280,038	77,512						357,550
Total equity and other credits	280,038	77,512						357,550
Total Liabilities and Fund Equity	\$ 475,615	\$ 77,512	\$ 380,958			\$ 385,183		\$ 1,255,781

(Continued)

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL GOVERNMENTAL FUND TYPES
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Total (Monomethod Only)
REVENUES			
Ad valorem taxes	\$ 841,898	\$	\$ 841,898
Sales tax	1,680,240		1,680,240
Licenses and permits	689		689
Intergovernmental revenues:			
Federal grants	108,868	39,095	147,963
State grants:			
State revenue sharing	131,200		131,200
State supplemental pay	162,822		162,822
Other state grants	65,875		65,875
Local	25,000		25,000
Drug seizure reimburse		7,286	7,286
Fees, charges, and commissions for services:			
Commissions	231,542		231,542
Civil and criminal fees	64,497		64,497
Court attendance	5,808		5,808
Transporting prisoners	11,952		11,952
Feeding and housing prisoners	345,431		345,431
Fines and forfeitures			
Interest	9,135	2,041	11,216
Miscellaneous	87,638		87,638
Total revenues	3,886,134	48,366	3,894,476
EXPENDITURES			
Current:			
Personal services and benefits	2,138,286	2,890	2,141,896
Operating services	432,552		432,552
Contractual services	64,187		64,187

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

ALL GOVERNMENTAL FUND TYPES
Combined Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)
EXPENDITURES (Cont'd)			
Current:			
Material and supplies	\$ 438,734	\$ 68,629	\$ 507,363
Continuing education	37,965	519	38,484
Miscellaneous	15,813		15,813
Debt service-principal	132,906		132,906
Debt service-interest	21,384		21,384
Capital outlay	194,342	29,785	224,127
Total expenditures	<u>3,699,321</u>	<u>43,533</u>	<u>3,742,854</u>
Excess (deficiency) of revenues over expenditures	<u>151,853</u>	<u>4,769</u>	<u>156,622</u>
OTHER FINANCING SOURCES			
Proceeds of amortization of indebtedness	57,080		57,080
Sale on fixed assets			
Total other financing sources	<u>57,080</u>	<u>---</u>	<u>57,080</u>
Excess of revenues and other sources over expenditures and other uses	<u>308,933</u>	<u>4,769</u>	<u>313,702</u>
Fund balance at beginning of year	<u>190,983</u>	<u>72,768</u>	<u>263,751</u>
Fund balance at end of year	\$ <u>3,393,036</u>	\$ <u>77,537</u>	\$ <u>3,470,573</u>

(Concluded)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Freshville, Louisiana

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1993

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
All valorem taxes	\$ 340,000	\$ 841,888	\$ 1,868
Sales tax	1,635,000	1,680,340	5,340
Licenses and permits		680	680
Intergovernmental revenues:			
Federal grant		118,898	118,898
State grants:			
State revenue sharing	138,800	131,200	1,700
State supplemental pay	162,800	162,032	22
Other state grants		65,875	65,875
Local		25,000	25,000
Fees, charges, and commissions for services:			
Commissions	250,000	231,540	1,540
Civil and criminal fees	345,000	64,497	(280,503)
Court attendance		5,808	5,808
Transporting prisoners		13,852	13,852
Feeding and keeping prisoners	150,000	348,431	19,431
Fines and forfeitures		58,484	58,484
Interest		9,175	9,175
Miscellaneous	90,000	87,630	(2,370)
Total revenues	<u>3,882,000</u>	<u>3,846,134</u>	<u>46,134</u>
EXPENDITURES			
Current:			
Personal services and benefits	2,329,000	2,338,296	11,704
Operating services		402,550	(402,552)
Contractual services	65,800	64,163	813
Materials and supplies	870,000	478,734	401,266

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
 Franklinton, Louisiana

GENERAL FUND
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget (1) A-AP Basis and Actual
 For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (cont'd)			
Current			
Continuing education	\$ 60,000	\$ 57,965	\$ 2,035
Miscellaneous		15,615	(15,615)
Debt service - principal	135,000	132,090	2,910
Debt service - interest	25,000	21,384	3,616
Capital outlay	320,000	394,342	(74,342)
Total expenditures	<u>3,725,000</u>	<u>3,625,121</u>	<u>99,879</u>
Excess (deficiency) of revenues over expenditures	<u>32,800</u>	<u>151,053</u>	<u>74,053</u>
OTHER FINANCING SOURCES			
Proceeds of certificates of indebtedness	52,800	57,000	---
Sale of fixed assets			
Total other financing sources	<u>52,800</u>	<u>57,000</u>	<u>---</u>
Excess of revenues and other sources over expenditures and other uses	134,800	208,053	74,053
Fund balance at beginning of year	<u>210,185</u>	<u>198,983</u>	<u>(11,182)</u>
Fund balance at end of year	\$ <u>344,985</u>	\$ <u>399,036</u>	\$ <u>54,051</u>

(Continued)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

SPECIAL REVENUE FUND
(Washington Parish Drug Task Force)
Statement of Revenue, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental revenues:			
Federal grant	\$ 40,000	\$ 39,085	\$ (915)
Drug seizure forfeitures	7,000	7,280	280
Interest	2,000	2,041	41
Total revenues	<u>49,000</u>	<u>48,406</u>	<u>(594)</u>
EXPENDITURES			
Current:			
Salaries and benefits	3,600	3,600	---
Miscellaneous supplies	20,000	18,029	1,971
Educational expenses	550	579	29
Capital outlay	<u>20,000</u>	<u>20,785</u>	<u>(785)</u>
Total expenditures	<u>44,150</u>	<u>43,593</u>	<u>557</u>
Excess (deficiency) of revenues over expenditures	4,850	4,708	(142)
Fund balance at beginning of year	<u>62,616</u>	<u>72,708</u>	<u>10,152</u>
Fund balance at end of year	\$ <u>67,466</u>	\$ <u>77,416</u>	\$ <u>10,070</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Two Years Ended June 30, 1997

INTRODUCTION

As provided by Article V, Section 27 of Louisiana Constitution of 1958, the sheriff serves a two-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 insures duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

In addition, the sheriff was selected by the Washington Parish Sales and Use Tax Constitutional Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1996.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

WASHINGTON PARISH SHERIFF

Franklinton, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

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.

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

Governmental Funds

Governmental funds are used to account for all or most of the sheriff's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. **General Fund** -- is provided by Louisiana Revised Statute 33:1412, and is the principal fund of the sheriff's office and accounts for the operations of the Sheriff's office. The sheriff's primary sources of revenue are sales tax and 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.
2. **Special revenue funds** -- account for the proceeds of specific revenue sources 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 (passive equal liabilities) and do not involve measurement of results of operations.

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 refers to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is 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 fiduciary funds, which are prepared on the cash basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All valorem taxes and the related state-revenue sharing are recorded in the year the taxes are due and payable. All valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1901 requires that the tax roll be filed on or before November 15 of each year. All valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recognized as revenues when collected by the merchant.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

In accordance with the above criteria, fees, charges, and commissions for services and intergovernmental revenues are considered susceptible to accrual at year-end.

Expenditures

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

WASHINGTON PARISH SHERIFF

Franklin, Louisiana

Notes to the General Purpose Financial Statements (Continued)

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from these estimates.

F. BUDGET PRACTICES

The proposed budgets were prepared on the modified accrual basis of accounting, and were legally adopted as follows:

	Year ending:	
	6/30/96	6/30/97
Published in official journal		
General Fund	5/31/96	5/30/96
Drug Task Force	5/31/96	8/21/96
Public hearing for comments from taxpayers		
General Fund	6/01/96	5/15/96
Drug Task Force	6/01/96	8/25/96

The budgets were amended as necessary.

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 balances.

Neither commitment accounting nor fiscal 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.

WASHINGTON PARISH SHERIFF

Freshville, Louisiana

Notes to the General Purpose Financial Statements (Continued)

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits 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. 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.

I. COMPENSATED ABSENCES

The sheriff's department adopted the following policy regarding vacation and sick leave effective January 1, 1990:

Vacation (does not accumulate)

8 hour workers - 80 hours per calendar year

12 hour workers - 84 hours per calendar year

Sick leave (does accumulate without limitation)

8 hour worker - 80 hours per calendar year

12 hour worker - 84 hours per calendar year

J. LONG-TERM DEBT

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

WASHINGTON PARISH SHERIFF

Franklin, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

K. 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. No item is such data comparable to a constitution.

L. LEVIED TAXES

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

	Levied Millage	Expiration Date
General operations	10.96	Indefinite

M. SALES AND USE TAX

On October 3, 1992, the voters of Washington Parish approved (for an indefinite period) a 51 percent sales tax to be effective January 1, 1993. The sales and use tax was collected and remitted to the sheriff by an independent collecting agent for a monthly fee for the year ended June 30, 1996. Beginning July 1, 1996 the sheriff began collecting the tax as the central sales tax collection agency for Washington Parish. The net proceeds of the tax are dedicated to the following exclusive uses:

- Forty (40) percent to the salaries of criminal law enforcement deputies.
- Twenty (20) percent to the support of criminal law enforcement deputies, including the hiring and training of additional criminal law enforcement personnel, commissioning of criminal patrol deputies, juvenile officers, burglary and narcotics detectives.
- Forty (40) percent to the purchase, maintenance and support of law enforcement vehicles and equipment.

The sheriff is required to publish semi-annually, in the official parish journal, an accounting of the actual expenditures.

WASHINGTON PARISH SHERIFF

Franklin, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

4. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff had cash and cash equivalents (book balances) totaling \$573,226.

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 trustal bank that is mutually acceptable to both parties. At June 30, 1997, the Sheriff had \$1,055,148 in deposits (collected bank balances). These deposits were secured from risk by \$400,000 of federal deposit insurance and \$1,391,175 of pledged securities held by the trustal bank in the name of the fiscal agent bank.

5. DUE FROM OTHER GOVERNMENTAL UNITS

Class of Receivable	1996		1997	
	General Fund	Special Revenue Fund	General Fund	Special Revenue Fund
Fees and licenses	\$ 7,198	\$	\$ 2,880	\$
General Fund				551
Fees, charges and commissions for services:				
Court attendance	432		464	
Feeding and keeping prisoners	27,808		28,727	
Transporting prisoners	826		1,264	
Tax Collector	1,297		10,941	
Hunting & Fishing licenses	946		2,950	
State equipment	11,351			
State reimbursements	11,254			
Federal grants	22,529	10,425	32,889	7,748
City of Bogalusa				
B & R.E.	9,807		10,183	
Other	170	64	718	489
Total	\$ 59,313	\$ 10,489	\$ 91,074	\$ 8,708

WASHINGTON PARISH SHERIFF

Franklin, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1999	Additions	Deletions	Balance June 30, 1999
Vehicles	\$ 489,948	\$ 296,855	\$ 12,487	\$ 785,393
Office furniture and equipment	130,892	34,858		167,790
Other	288,818	82,130		290,852
Total	\$ 809,848	\$ 413,843	\$ 12,487	\$ 1,225,895

	Balance July 1, 1999	Additions	Deletions	Balance June 30, 1997
Vehicles	\$ 785,393	\$ 149,986	\$ 425	\$ 914,894
Office furniture and equipment	167,790	28,969	41,757	146,062
Other	290,852	37,471	58,838	267,845
Total	\$ 1,225,895	\$ 208,426	\$ 100,180	\$ 1,329,761

7. PENSION PLAN

Plan Description Substantially all employees of the Washington Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, a 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 percent for each year of total service is at least

WASHINGTON PARISH SHERIFF

Franklinton, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1990.) 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 30 years of credited service are also eligible to elect early benefits between ages 58 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 Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (504) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Washington 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 Washington Parish Sheriff are established and may be amended by state statute. As provided by R. S. 11:183, the employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuations for the prior fiscal year. The Washington Parish Sheriff's contributions to the System for the years ending June 30, 1997, 1998, and 1999, were \$98,640, \$98,505, and \$97,411, respectively, equal to the required contributions for each year.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana
Notes to the General-Purpose Financial Statements (Continued)

8. PROCEEDS OF LONG-TERM LOAN

The following is a summary of long-term debt transactions:

	Balance 6/30/95	Additions	Deletions	Balance 6/30/96
Certificates of indebtedness payable	\$ 353,246	\$ 340,000	\$ 157,246	\$ 536,000
Total	\$ 353,246	\$ 340,000	\$ 157,246	\$ 536,000

	Balance 6/30/96	Additions	Deletions	Balance 6/30/97
Certificates of indebtedness payable	\$ 360,000	\$ 57,000	\$ 132,128	\$ 284,872
Total	\$ 360,000	\$ 57,000	\$ 132,128	\$ 284,872

The sheriff created a certificate of indebtedness which matures June 30, 2000.

9. JOINT VENTURE

The Sheriff of Washington Parish together with the City of Bogalusa Police Department comprise the Washington Parish Drug Task Force, which was created to combat drug problems in their joint jurisdictions. The operations of the task force are funded by federal grants from the United States Department of Justice through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, together with contributions from the two law enforcement agencies.

10. LITIGATION AND CLAIMS

At June 30, 1997, the sheriff is involved in a number of lawsuits. In the opinion of the sheriff's legal counsel, resolution of these lawsuits would not create a liability to the sheriff in excess of insurance coverage.

WASHINGTON PARISH SHERIFF

Franklin, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

11. FEDERAL FINANCIAL ASSISTANCE

The sheriff participated in the following federal financial assistance programs:

<u>June 30, 1996</u>			
<u>Federal Grant/ Pass-Through Grant/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Expenditures</u>
United States Department of Justice			
Passed through Louisiana			
<u>Commission on Law Enforcement</u>			
Multi-jurisdictional Task Force	16-579	94030-020028	\$ 25,154
Multi-jurisdictional Task Force	16-579	96B58-020030	4,237
Rape Counseling Program	16-575	99C57-10346	11,898
Rape Counseling Program	16-575	94C57-10316	3,555
Passed through COPE Universal			
<u>Grant</u>			
Cops Grant	16-710	94B4950017	23,033
Total Department of Justice			\$ 87,837

June 30, 1997

United States Department of Justice

Passed through Louisiana

Commission on Law Enforcement

Multi-jurisdictional Task Force	16-579	96B50-020030	\$ 35,256
Multi-jurisdictional Task Force	16-579	97B58-020029	3,799
Rape Counseling Program	16-575	99C57-10346	9,719
Rape Counseling Program	16-575	94C57-10316	24,398
Sexual Assault	16-580	95M58-02-486	3,931

WASHINGTON PARISH SHERIFF

Franklin, Louisiana

Notes to the General-Purpose Financial Statements (Continued)

Federal Grants/ Pass-Through Grants/ Program Title	Federal CFDA Number	Grant Number	Expenditures
Passed through COPS Universal Funding			
COPS Grant	16.710	94JMMR00017	84,595
Total Department of Justice			\$ 132,922

EE. COMPENSATED ABSENCES

Employees of the sheriff's department had accumulated accrued vacation and sick leave benefits of \$67,448 at June 30, 1996 and \$108,510 at June 30, 1997. The benefits were computed in accordance with GASB Codification Section 430. The accumulated benefits are recorded within the general long-term debt account group.

EE. PRIOR-PERIOD ADJUSTMENTS TO FUND BALANCE

The fund balances of the General Fund and the Drug Task Force Fund as of July 1, 1996 have been increased by \$10,595 and \$11,731, respectively, to correct errors recording accounts receivable at June 30, 1995.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Honorable Duane Blair
Washington Parish Sheriff
Franklin, Louisiana**

I have audited the financial statements of Washington Parish Sheriff as of and for the year ended June 30, 2007, and have issued my report thereon dated December 20, 2007. I conducted my 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 Washington Parish Sheriff's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of Findings as item 23-1.

Internal Control Over Financial Reporting

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

This report is intended for the information of the Washington Parish Sheriff, and the office of the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.


Richard M. Keaf
Certified Public Accountant

Bogalusa, Louisiana
December 26, 1993

WASHINGTON PARISH SHERIFF
Franklinton, Louisiana

SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 1997

FINDINGS - FINANCIAL STATEMENT AUDIT

Material Noncompliance

97-1 Bid Law

Criteria - Louisiana R. S. 38:2212 requires telephone quotes for purchases of \$5,000 or more, competitive bids for purchases over \$10,000 and food for prisoners be purchased wholesale at the lowest price quoted.

Condition - In my review of invoices over \$5,000, I noted the following:

1. Although price quotes may have been obtained, there was insufficient documentation that quotes had been obtained for four purchases, each over \$5,000, amounting to \$20,580.
2. Competitive bids were requested for the purchase of seven automobiles amounting to \$120,894. However, a specific make and model was included in the specifications with an "or equivalent" wording.
3. Although all individually under \$5,000, two boats, two motors, and two trailers amounting to \$13,931 were purchased without obtaining competitive bids.
4. Food for jail operations was purchased from wholesalers, but competitive bids were not obtained to ensure that prices obtained were "wholesale at the lowest price quoted".

Auditor's Recommendation - All sheriff employees involved in the procurement process should become familiar with and comply with the public bid law.

Management's Response - We will redouble our efforts to comply with the public bid laws. We thought we were in compliance.

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended June 30, 1987

FIDUCIARY FUND TYPE - AGENCY FUNDS

SHERIFFS 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 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies. A separate audit report of this fund can be obtained from the sheriff's office.

SALES TAX COLLECTOR FUND

The sheriff was selected by the Washington Parish Sales and Use Tax Certification Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1980. This fund accounts for the collection of those taxes and the remittance thereof to the various taxing bodies. A separate audit report of this fund can be obtained from the sheriff's office.

BOND FUND

The Bond Fund accounts for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentence.

CANTEEN FUND

The Canteen Fund account is for sales of snacks, cold drinks, personal care items, etc. to prisoners. Profits are, generally, used for jail connected expenditures.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Combining Balance Sheet
June 30, 1985

	Balance July 1, 1985	Additions	Deductions	Balance June 30, 1985
Sheriff's Fund				
ASSETS				
Cash and cash equivalents	\$ 7,862	\$ 350,319	\$ 368,648	\$ 10,524
Total Assets	\$ 7,862	\$ 350,319	\$ 368,648	\$ 10,524
LIABILITIES				
Due to taxing bodies and others	\$ 7,862	\$ 350,319	\$ 368,648	\$ 10,524
Total Liabilities	\$ 7,862	\$ 350,319	\$ 368,648	\$ 10,524
Tax Collector Agency Fund				
ASSETS				
Cash and cash equivalents	\$ 61,277	\$ 2,129,253	\$ 2,209,648	\$ 82,863
Total Assets	\$ 61,277	\$ 2,129,253	\$ 2,209,648	\$ 82,863
LIABILITIES				
Due to taxing bodies and others	\$ 61,277	\$ 2,129,253	\$ 2,209,648	\$ 82,863
Total Liabilities	\$ 61,277	\$ 2,129,253	\$ 2,209,648	\$ 82,863
Bond Fund				
ASSETS				
Cash and cash equivalents	\$ 39,024	\$ 358,024	\$ 397,148	\$ 169,339
Total Assets	\$ 39,024	\$ 358,024	\$ 397,148	\$ 169,339
LIABILITIES				
Due to taxing bodies and others	\$ 39,024	\$ 358,024	\$ 397,148	\$ 169,339
Total Liabilities	\$ 39,024	\$ 358,024	\$ 397,148	\$ 169,339

(Continued)

See accompanying auditor's report

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

REGULARY FUNDS - AGENCY FUNDS
Combining Balance Sheet
June 30, 1996

	Balance July 1, 1995	Additions	Deductions	Balance June 30, 1996
Regular Fund				
ASSETS				
Cash and cash equivalents	\$ 2,267	\$ 98,245	\$ 98,740	\$ 2,568
Total Assets	\$ 2,267	\$ 98,245	\$ 98,740	\$ 2,568
LIABILITIES				
Due to taxing bodies and others	\$ 2,267	\$ 98,245	\$ 98,740	\$ 2,568
Total Liabilities	\$ 2,267	\$ 98,245	\$ 98,740	\$ 2,568
Agency Fund				
ASSETS				
Cash and cash equivalents	\$ 11,868	\$ 71,590	\$ 68,592	\$ 14,866
Total Assets	\$ 11,868	\$ 71,590	\$ 68,592	\$ 14,866
LIABILITIES				
Due to taxing bodies and others	\$ 11,868	\$ 71,590	\$ 68,592	\$ 14,866
Total Liabilities	\$ 11,868	\$ 71,590	\$ 68,592	\$ 14,866
Total Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 183,699	\$ 8,607,638	\$ 8,576,901	\$ 216,365
Total Assets	\$ 183,699	\$ 8,607,638	\$ 8,576,901	\$ 216,365
LIABILITIES				
Due to taxing bodies and others	\$ 183,699	\$ 8,607,638	\$ 8,576,901	\$ 216,365
Total Liabilities	\$ 183,699	\$ 8,607,638	\$ 8,576,901	\$ 216,365

(Continued)

See accompanying auditor's report.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

FUNDARY FUNDS - AGENCY FUNDS
Comparing Balance Sheet
June 30, 1997

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
Sheriff's Fund				
ASSETS				
Cash and cash equivalents	\$ 10,524	\$ 516,458	\$ 311,577	\$ 13,405
Total Assets	\$ 10,524	\$ 516,458	\$ 311,577	\$ 13,405
LIABILITIES				
Due to taxing bodies and others	\$ 10,524	\$ 516,458	\$ 311,577	\$ 13,405
Total Liabilities	\$ 10,524	\$ 516,458	\$ 311,577	\$ 13,405
Tax Collector Agency Fund				
ASSETS				
Cash and cash equivalents	\$ 81,862	\$ 8,942,835	\$ 8,951,877	\$ 79,860
Total Assets	\$ 81,862	\$ 8,942,835	\$ 8,951,877	\$ 79,860
LIABILITIES				
Due to taxing bodies and others	\$ 81,862	\$ 8,942,835	\$ 8,951,877	\$ 79,860
Total Liabilities	\$ 81,862	\$ 8,942,835	\$ 8,951,877	\$ 79,860
Sales Tax Collector Agency Fund				
ASSETS				
Cash and cash equivalents	\$ ---	\$ 11,627,815	\$ 11,627,815	\$ ---
Total Assets	\$ ---	\$ 11,627,815	\$ 11,627,815	\$ ---
LIABILITIES				
Due to taxing bodies and others	\$ ---	\$ 11,627,815	\$ 11,627,815	\$ ---
Total Liabilities	\$ ---	\$ 11,627,815	\$ 11,627,815	\$ ---

(Continued)

See accompanying auditor's report.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Combining Balance Sheet
June 30, 1997

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
Bond Fund				
ASSETS				
Cash and cash equivalents	\$ 103,250	\$ 282,882	\$ 215,628	\$ 170,504
Total Assets	\$ 103,250	\$ 282,882	\$ 215,628	\$ 170,504
LIABILITIES				
Due to taxing bodies and others	\$ 103,250	\$ 282,882	\$ 215,628	\$ 170,504
Total Liabilities	\$ 103,250	\$ 282,882	\$ 215,628	\$ 170,504
Income Fund				
ASSETS				
Cash and cash equivalents	\$ 2,268	\$ 110,135	\$ 111,315	\$ 1,549
Total Assets	\$ 2,268	\$ 110,135	\$ 111,315	\$ 1,549
LIABILITIES				
Due to taxing bodies and others	\$ 2,268	\$ 110,135	\$ 111,315	\$ 1,549
Total Liabilities	\$ 2,268	\$ 110,135	\$ 111,315	\$ 1,549
Capital Fund				
ASSETS				
Cash and cash equivalents	\$ 34,212	\$ 23,668	\$ 66,487	\$ 28,999
Total Assets	\$ 34,212	\$ 23,668	\$ 66,487	\$ 28,999
LIABILITIES				
Due to taxing bodies and others	\$ 34,212	\$ 23,668	\$ 66,487	\$ 28,999
Total Liabilities	\$ 34,212	\$ 23,668	\$ 66,487	\$ 28,999

(Continued)

See accompanying auditor's report.

WASHINGTON PARISH SHERIFF
Franklin, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Combining Balance Sheet
June 30, 1997

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
Total				
ASSETS				
Cash and cash equivalents	\$ 214,265	\$ 21,351,298	\$ 21,284,653	\$ 289,910
Total Assets	\$ 214,265	\$ 21,351,298	\$ 21,284,653	\$ 289,910
LIABILITIES				
Due to taxing bodies and others	\$ 214,265	\$ 21,351,298	\$ 21,284,653	\$ 289,910
Total Liabilities	\$ 214,265	\$ 21,351,298	\$ 21,284,653	\$ 289,910

(Continued)

See accompanying auditor's report.

