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**WESTER PARISH MEMPH**  
Minden, Louisiana

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended**

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

Release Date: August 1, 2006

**VERNON R  
COON**  
Auditor General, Louisiana

**WEBSTER PARISH SCHOOL**  
Minden, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**June 30, 1998**  
**With Supplemental Information Schedules**

WESTER PARISH SHERIFF  
Minors, Louisiana

General Purpose Financial Statements  
As of and for the Two Year Ended  
June 30, 1998  
With Supplemental Information Schedules

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WIBSTER PARISH SHERIFF  
Minden, Louisiana  
Comoros, June 30, 1998

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## Independent Auditor's Report

### WEBSTER PARISH SHERIFF Minden, Louisiana

I have audited the general purpose financial statements of the Webster Parish Sheriff, a component unit of the Webster Parish Police Jury, as of June 30, 1998, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster 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 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 aspects, the financial position of the Webster Parish Sheriff as of June 30, 1998, and the results of its operations for each of the years in the two year period 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 schedules listed in the 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 Webster 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 presented in all material aspects in relation to the general purpose financial statements taken as a whole.

VERNON R. COON  
REGISTERED ACCOUNTANT  
PUBLIC ACCOUNTANTS

SOCIETY OF ACCOUNTANTS  
MEMBER OF PUBLIC  
ACCOUNTANTS

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WEBSTER PARISH SHERIFF  
Minden, Louisiana  
Independent Auditor's Report,  
June 30, 1998

In accordance with Government Auditing Standards, I have also issued reports dated August 10, 1998, on the Webster Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana  
August 10, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**WEBSTER PARISH SHERIFF**  
**Monroe, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Statement A

Combined Balance Sheet, June 30, 1988

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FUND TYPE - SPECIAL AGENCY FUNDS	ACCOUNT GROUPS		TOTAL MEMORANDUM (SEE F)
			GENERAL FUND ASSETS	GENERAL - UNAPPORTIONED	
<b>ASSETS</b>					
Cash and cash equivalents	\$1,676,498	\$270,188			\$1,946,686
Receivables	309,608				185,689
Deferred charges	13,568				13,568
Office furnishings and equipment			\$818,811		818,811
Amount to be provided for reflexion of long-term obligations				\$27,085	27,085
<b>TOTAL ASSETS</b>	<u>\$1,789,667</u>	<u>\$270,188</u>	<u>\$818,811</u>	<u>\$27,085</u>	<u>\$2,915,761</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$57,554				\$57,554
Due to taxing bodies and others		\$270,188			270,188
Capital lease payable				11,982	11,982
Compensated absences payable				25,013	25,013
<b>Total Liabilities</b>	<u>\$57,554</u>	<u>\$270,188</u>	<u>\$0,000</u>	<u>\$37,085</u>	<u>\$64,729</u>
<b>Fund Equity:</b>					
Investment in general fixed assets			\$818,811		818,811
Fund balance - unreserved - undesignated	1,732,113				1,732,113
<b>Total Fund Equity</b>	<u>1,732,113</u>	<u>NONE</u>	<u>\$818,811</u>	<u>\$0,000</u>	<u>2,550,924</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,789,667</u>	<u>\$270,188</u>	<u>\$818,811</u>	<u>\$27,085</u>	<u>\$2,915,761</u>

The accompanying notes are an integral part of this statement.



**ORLEANS PARISH SHERIFF**  
 Minden, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual  
 For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE (EXCESS/DEFICIENCY)</u>
<b>REVENUES</b>			
Taxes - ad valorem	\$1,358,848	\$1,364,808	5,960
Intergovernmental revenues:			
Federal grants		20,300	20,300
State grants:			
State supplemental pay	142,200	142,679	4,477
State revenue sharing (cont)	98,059	98,099	
Other	179,460	196,353	16,893
Local grants	111,824	898,129	(22,705)
Fees, charges, and contributions for services:			
Civil and criminal fines	158,482	149,496	(8,986)
Commissions on licenses and taxes	91,358	103,908	12,550
Court attendance	7,000	7,000	0
Transportation of prisoners	4,780	4,008	(7,772)
Feeding and keeping of prisoners	1,190,000	1,141,400	(48,600)
Other	24,000	24,420	420
Use of money and property	61,200	60,864	(336)
Miscellaneous	382,045	236,256	(145,789)
Total revenues	<u>3,888,119</u>	<u>3,899,641</u>	<u>11,522</u>
<b>EXPENDITURES</b>			
Public safety:			
Criminal:			
Personnel services and related benefits	2,214,272	2,164,894	49,378
Operating services	1,162,368	1,211,086	(48,718)
Materials and supplies	94,647	196,458	(101,811)
Travel and other charges		287	(287)
Capital outlay	108,442	125,085	(16,643)
Total expenditures	<u>3,588,129</u>	<u>3,598,806</u>	<u>10,677</u>

(Continued)

## Statement B

**WHEATER PARISH SHERIFF**  
 Minden, Louisiana

**CITYMENTAL FUND TYPE - GENERAL FUND**  
**Statement of Revenues, Expenditures, and**  
**Change in Fund Balance - Budget**  
**(GAAP Basis and Actual, etc.)**

	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$275,284	\$72,240	(\$203,044)
<b>OTHER FINANCING SOURCES</b>			
Increase in capital lease		14,942	14,942
Proceeds from insurance recovery	323	11,322	10,999
Proceeds from seized drug property sale	58,708	15,872	(42,836)
Total other financing sources	62,354	42,136	(20,218)
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	337,638	118,418	(219,220)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	\$0968	1,813,694	1,813,694
<b>FUND BALANCE AT END OF YEAR</b>	\$273,813	\$1,732,132	\$1,458,300

(Continued)

The accompanying notes are an integral part of this statement.

**WHEATIE PARISH SHERIFF**  
 Madou, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

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

	BUDGET	ACTUAL	VARIANCE: FUNDING (EXCESS OR DEFICIT)
<b>REVENUES</b>			
Taxes - ad valorem	\$1,094,711	\$1,207,796	\$113,085
Intergovernmental revenues:			
Federal grants		18,764	18,764
State grants:			
State supplemental pay	102,519	109,678	(26,241)
State revenue sharing fund	180,821	183,987	3,166
Other	134,684	148,627	13,943
Local grants	108,329	109,000	(6,671)
Fees, charges, and commissions for services:			
Civil and criminal fees	144,768	154,593	(9,155)
Commissions on licenses and fees	83,498	128,327	44,829
Court ancillaries	7,458	8,821	1,371
Transportation of prisoners	23,805	3,764	(18,041)
Feeding and lodging of prisoners	908,270	1,188,792	279,562
Other	86,960	29,745	(57,215)
Use of money and property	62,279	74,962	(12,317)
Miscellaneous	179,706	82,434	(97,272)
Total revenues	<u>2,985,781</u>	<u>3,295,162</u>	<u>289,143</u>
<b>EXPENDITURES</b>			
Public safety:			
Criminal:			
Personnel services and related benefits	1,362,868	1,159,197	203,612
Operating services	1,204,646	1,160,937	77,709
Materials and supplies		185	(185)
Travel and other charges	5,740	6820	(6,422)
Capital outlay	171,780	115,854	55,926
Total expenditures	<u>2,745,034</u>	<u>2,435,852</u>	<u>309,182</u>

Continued

**WHEELER PARKS DEPT.**

Minden, Louisiana

**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

GAAP Basis and Actual, etc.

	BUDGET	ACTUAL	VARIANCE EXCESS (OR DEFICIENCY)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(505,654)</u>	<u>(5139,665)</u>	<u>468,011</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from sale of fixed assets	17,850		(17,850)
Proceeds from insurance recovery	4,825	3,369	(1,456)
Proceeds from mineral lease property sale	21,386	21,097	289
Total other financing sources	<u>44,061</u>	<u>25,526</u>	<u>(18,535)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(461,593)</u>	<u>(488,139)</u>	<u>26,546</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>19081</u>	<u>1,728,236</u>	<u>1,709,155</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>(370,712)</u>	<u>\$1,611,494</u>	<u>\$2,198,937</u>

(Continued)

The accompanying notes are an integral part of this statement.

**WEBSTER PARISH SHERIFF**  
Minden, Louisiana

Notes to the Financial Statements  
As of and For the Two Years Ended June 30, 1988

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties acquired by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all uniform property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

2. Appointing a voting majority of an organization's governing body, and:

## WEBSTER PARISH SHERIFF

Minden, Louisiana

### Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
  3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains the sheriff's office and provides funds for various operations of the parish jail, the sheriff was determined to be a general purpose of the Webster Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

## B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**WESTER PARISH SHERIFF**  
Minden, Louisiana  
Notes to the Financial Statements (Continued)

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

**Governmental Fund - General Fund**

The General Fund, as provided by Louisiana Revised Statute 25:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Fiduciary Fund - Agency Fund Type**

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

**C. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 3 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 97 percent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1998.

WEBSTER PARISH SHERRIFF  
Minden, Louisiana  
Notes to the Financial Statements (Continued)

**II. BASIS OF ACCOUNTING**

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

The modified accrual basis of accounting is used for reporting the governmental (General) and fiduciary (Agency) fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following priorities in recording revenues and expenditures for the General Fund:

**Revenues**

*Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad 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 47:1803 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.*

*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.*

*Interest income on interest-bearing demand deposits is recorded at the end of each month when credited by the bank.*

*Substantially all other revenues are recorded when they become available to the sheriff.*



## WINTER PARISH SHERIFF

Minden, Louisiana

### Notes to the Financial Statements (Continued)

Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services are treated as susceptible to accrual.

#### Expenditures

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

#### Other Financing Sources

Sales of fixed assets, insurance recoveries, and proceeds from drug enforcement are accounted for as other financing sources and are recognized when the underlying event has occurred.

### K. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 15 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Encumbrance accounting is not recognized within the budgetary accounting system.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

### L. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the sheriff has cash (bank balances) totaling \$1,940,688, as follows:

Demand deposits	\$1,388,514
Policy cash	2,174
Time deposits	<u>550,000</u>
Total	<u>\$1,940,688</u>

## WESTBETTER PARISH SHERIFF

Minden, Louisiana

### Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1998 are secured as follows:

Bank balances	<u>\$1,933,210</u>
Federal deposit insurance	<u>\$663,325</u>
Pledged securities (amortized)	<u>5,986,094</u>
Total	<u>\$8,582,629</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered amortized (Category 3) under the provisions of GASB Codification 420.106; however, Louisiana Revised Statute 79:3229 imposes a statutory requirement on the custodial bank to advertise 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.

## G. LEVIED TAXES

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

	<u>Authorized</u>	<u>Levied</u>	<u>Expenditure</u>
Law enforcement district	8.62	12.87	NONE

The difference between the authorized and levied millage is the result of the measurement of taxable property required by Article 7, of the Louisiana Constitution of 1974.

## H. INVENTORY

Inventory of the sheriff's office consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture, as provided by the Food Distribution Program (CFDA 16.580). The

**WEBSTER PARISH SHERIFF**

**Minors, Louisiana**

**Notes to the Financial Statements (Continued)**

Inventory is valued at unit prices established by the USDA and recorded as expenditures under the consumption method, using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. Reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute available spendable resources even though it is a component of net current assets. At June 30, 1998, there was no inventory balance on hand.

**I. VACATION, SICK LEAVE AND COMPENSATORY TIME:**

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Upon termination, unused vacation leave is paid to employees at the rate of their present salary. Vacation leave cannot be accumulated past the year it is earned. Sick leave is granted as needed and justified. Employees earn compensatory time, which can be carried forward. Upon termination, unused compensatory time is paid to employees at their current rate of pay.

The cost of leave privileges, computed in accordance with GASB Codification Section CMO, is recognized as a current-year expenditure in the General Fund when leave is actually taken. At June 30, 1998, employees of the sheriff's office have \$25,003 of accumulated compensatory time, which is reflected on Statement A.

**J. TOTAL COLUMN ON THE  
BALANCE SHEET**

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

**1. RECEIVABLES**

The General Fund receivables of \$185,609, at June 30, 1998, are as follows:

Class of receivables	
Ad valorem taxes	\$200

**WEESTER PARISH SHERIFF**

Minden, Louisiana

Notes to the Financial Statements (Continued)

Intergovernmental revenues:	
State grants:	
State supplemental pay	513,373
Other	20,207
Local grants	8,333
Fees, charges, and commissions for services:	
Commissions on licenses and taxes	12,573
Civil and criminal fees	8,773
Court attendance	1,350
Feeding and keeping prisoners	29,893
Other	1,434
Use of money and property - interest earnings	286
Miscellaneous	9,180
Total	<u>\$605,609</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance at June 30, 1996	\$563,323
For the year ended June 30, 1997:	
Adjustment	30,380
Additions	136,254
Deletions	<u>(20,025)</u>
For the year ended June 30, 1998:	
Additions	139,080
Deletions	<u>(19,284)</u>
Balance at June 30, 1998	<u>\$809,511</u>

For the year ended June 30, 1997, an adjustment was made to the beginning balance for \$5,500 for donated assets and \$5,880 for prior year assets not included on agency listing. For the year ended June 30, 1998 and 1997, additions do not agree to capital outlay by \$5,080 and \$48,680, respectively due to donated assets.

## WEBSTER PARISH SHERIFF

Minden, Louisiana

Notes to the Financial Statements (Continued)

### 4. PENSION PLAN

Substantially all employees of the Webster 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 earn at least \$400 per month, and who were between the ages of 18 and 30 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 3.75 per cent for each year if total service is at least 15 but less than 20 years, and 5 per cent 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, 1993). In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3183, Monroe, Louisiana 71223, or by calling (318) 382-5191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Webster Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 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 lands as required and available from insurance premium taxes. The contribution requirements of plan members and the Webster Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Webster Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1997, and 1996 were \$93,244, \$93,374, and \$74,260, respectively, equal to the required contribution for each year.

WEINER PARISH SHERIFF  
 Minden, Louisiana  
 Notes to the Financial Statements (Continued)

5. CAPITAL LEASES

The sheriff records items under capital leases as an asset and an obligation in the accompanying financial statements. At June 30, 1998, the sheriff has one capital lease in effect for a 1995 Isuzu Roadmaster. The lease had an original recorded amount of \$14,942. The lease obligation is paid from the General Fund. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1998:

<u>Year</u>	
1999	\$6,317
2000	6,317
2001	<u>871</u>
Total minimum lease payments	13,505
Less amount representing interest	<u>(1,513)</u>
Present value of net minimum lease payments	<u>\$11,992</u>

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the two years ended June 30, 1998:

	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations, June 30, 1996	NONE	NONE	NONE
Additions:			
1997		6,256	6,256
1998	14,942	50,000	65,000
Deductions:			
1997		(419)	(419)
1998	(2,950)	(11,237)	(14,187)
Adjustment		353	353
Long-term obligations, June 30, 1998	<u>\$11,992</u>	<u>\$29,013</u>	<u>\$37,005</u>

7. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

**WEBSTER PARISH SHERIFF**  
**Minors, Louisiana**  
**Notes to the Financial Statements (Continued)**

	Tax Collector Fund	Crib Fund	Criminal Fund	Total
Balance at June 30, 1998	\$14,851	\$1,281	\$28,847	\$44,979
For the year ended June 30, 1999:				
Additions	9,088,898	271,484	144,180	9,504,562
Deductions	(9,171,179)	(278,579)	(466,691)	(9,916,449)
For the year ended June 30, 1998:				
Additions	9,938,313	389,718	164,925	10,492,956
Deductions	(9,860,451)	(278,624)	(495,951)	(10,635,026)
Balance at June 30, 1998	<u>\$61,700</u>	<u>\$16,189</u>	<u>\$176,568</u>	<u>\$254,457</u>

**8. LITIGATION AND CLAIMS**

The Webster Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would be covered by insurance. The Webster Parish Sheriff is also under investigation by the Equal Employment Opportunity Commission as of June 30, 1998. The complaint claims discharge based on race. No determination has been reached as of this date.

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

The Webster Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Webster Parish Police Jury.

**10. CONTRACT - OPERATION OF PENAL FARM**

On February 11, 1988, the Webster Parish Sheriff entered into an agreement with the Webster Parish Police Jury in which the sheriff assumed the responsibility for the operation and management, including the related costs, of the Webster Parish Penal Farm for the period March 1, 1988, to March 1, 1993. The agreement was renewed for an additional five years and will expire on July 6, 1998. For assuming this responsibility, the sheriff receives funding for the facility from the Webster Parish Police Jury in the amount of \$100,000 yearly and \$3.50 per day for each parish prisoner.

**WEBSTER PARISH SHERIFF**  
**Minden, Louisiana**  
**Notes to the Financial Statements (Continued)**

**11. POSTRETIREMENT INSURANCE BENEFITS**

The Webster Parish Sheriff provides certain insurance benefits for its retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company or the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the sheriff. The sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due, which was \$268,385 and \$344,137, for 1998 and 1997, respectively; however, the amounts paid for retirees is not separable.



**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEBSTER PARISH SHERIFF**  
Minors, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Two Years Ended June 30, 1998

**FINUCIARY FUND TYPE - AGENCY FUNDS**

**CIVIL FUND**

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

**CRIMINAL FUND**

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

**TAX COLLECTOR FUND**

Article V, Section 23 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, apartment and occupational licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

**WEBSTER PARISH SHERIFF**  
 Minden, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Balance Sheet, June 30, 1998

	CIVIL FUND	CRIMINAL FUND	TAX COLLECTOR FUND	TOTAL
<b>ASSETS</b>				
Cash	<u>\$30,108</u>	<u>\$174,369</u>	<u>\$65,720</u>	<u>\$270,198</u>
<b>LIABILITIES</b>				
Due to taxing bodies and others	<u>\$30,108</u>	<u>\$174,369</u>	<u>\$65,720</u>	<u>\$270,198</u>

**WESTER PARISH SHERIFF**  
 Minden, Louisiana  
**FUNDARY FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in Balances  
 Due to Taxing Bodies and Others  
 For the Year Ended June 30, 1998

	CIVIL FUND	CRIMINAL FUND	TAX COLLECTION FUND	TOTAL
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1997</b>	<u>526</u>	<u>1,601,407</u>	<u>587,868</u>	<u>3,115,201</u>
<b>ADDITIONS</b>				
Deposits:				
Civil suits, sales, and seizures	309,718			309,718
Fines and forfeitures		744,278		744,278
All salaries taxes:				
Current year			8,713,068	8,713,068
Prior year			28,778	28,778
State Revenue Sharing			834,568	834,568
Operations levies			154,833	154,833
Parish Income			79,782	79,782
Interest on:				
NOW accounts			17,858	17,858
Savings account			62	62
Delinquent taxes			13,392	13,392
Prior year taxes			1,150	1,150
Fiduciary and game account			588	588
Auto dealers account			472	472
Investment taxes held in escrow			425	425
Redemptions			11,591	11,591
Tax refunds, etc.			17,685	17,685
Other		<u>20,645</u>		<u>20,645</u>
Total additions	<u>309,718</u>	<u>764,923</u>	<u>9,708,383</u>	<u>11,013,694</u>
Total	<u>309,718</u>	<u>827,530</u>	<u>10,016,213</u>	<u>11,208,237</u>
<b>DEDUCTIONS</b>				
Deposits sent to:				
Louisiana Department of Forestry			15,818	15,818
Louisiana Tax Commission			3,174	3,174
Louisiana Department of Wildlife and Fisheries			800,592	800,592

(Continued)

**WEBSTER PARISH SHERIFF**  
 Madry, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
 Combining Schedule of Changes in Balances  
 Due to Taxing Bodies and Others, etc.

	1994 FUND	CRIMINAL FUND	TAX COLLECTION FUND	1995
<b>REDUCTIONS (CONT'D)</b>				
Deposits sent to: (Cont'd)				
Louisiana Commission on Law Enforcement and Administration of Criminal Justice		\$8,800		
Webster Parish:				
Assessor			\$665,086	\$665,086
Clerk of Court	\$29,960	33,328	790	63,988
Police Jury		204,421	2,188,994	2,403,375
School Board			3,948,730	3,948,730
Sheriff	42,243	115,987	1,508,819	1,667,049
Industrial Division			808,244	808,244
Discipline Waterworks District			5,136	5,136
Fire protection districts			527,246	527,246
Pension funds			256,550	256,550
District attorney		79,332		79,332
Judicial expense fund		30,438		30,438
Refunds			8,819	8,819
Indigent defender board		77,853		77,853
Northwest Louisiana Criminologic Laboratory		49,868		49,868
Litigants	183,658			183,658
Autopsies, appraisers, etc.	2,750			2,750
Northwest Louisiana Juvenile Detention Center Authority		24,353		24,353
Other reductions	21,583	73,448	73,413	118,444
Total reductions	<u>279,235</u>	<u>697,561</u>	<u>9,960,463</u>	<u>10,838,089</u>
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995</b>	<u>\$33,189</u>	<u>\$174,368</u>	<u>\$65,720</u>	<u>\$273,189</u>

(Continued)

WESTER PARISH SHERIFF  
Minden, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances  
Due to Taxing Bodies and Others  
For the Year Ended June 30, 1997

	GEN. FUND	CRIMINAL FUND	TAX COLLECTION FUND	TOTAL
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1996</b>	\$2,264	\$28,817	\$74,091	\$105,172
<b>ADDITIONS</b>				
Deposits:				
Civil suits, sales, and seizures	277,404			277,404
Fines and forfeitures		497,281		497,281
Ad valorem taxes:				
Current year			7,985,810	7,985,810
Prior year			1,444	1,444
State Revenue Sharing			835,264	835,264
Specimens Invoices			129,951	129,951
Parish Income			79,664	79,664
Interest on:				
NOW accounts			13,876	13,876
Savings account			1,867	1,867
Delinquency fines			11,208	11,208
Prior year taxes			0	0
Fish and game account			0	0
Auto dealers account			650	650
Pre-owned taxes held in escrow			412	412
Exemptions			8,124	8,124
Tax notices, etc.			18,217	18,217
Other		43,800	1,654	45,454
Total additions	277,404	541,081	9,188,090	10,006,575
Total	279,668	627,088	9,267,090	10,113,854
<b>REDUCTIONS</b>				
Deposits mailed to:				
Louisiana Department of Forestry			14,947	14,947
Louisiana Tax Commission			2,452	2,452
Louisiana Department of Wildlife and Fisheries			187,053	187,053
Louisiana Commission on Law Enforcement and Administration of Criminal Justice		5,807		5,807

(Continued)

**WESTBRO PARKER SHREVE**  
 Minden, Louisiana  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
 Combining Schedule of Changes in Balances  
 Due to Taxing Bodies and Others, etc.

	<u>1991</u> <u>FUND</u>	<u>1990/1991</u> <u>FUND</u>	<u>TAX</u> <u>COLLECTION</u> <u>FUNDS</u>	<u>1990</u>
<b>DEDUCTIONS (CONT'D)</b>				
Deposits settled to: (Cont'd.)				
Winnapa Parish:				
Assessor			\$785,699	\$785,699
Clerk of Court	\$27,982	\$18,311	325	46,718
Police Jury		156,270	1,900,272	2,126,542
School Board			3,780,295	3,780,295
Mayor	44,726	43,189	1,365,342	1,453,265
Industrial Districts			447,126	447,126
Highway Waterworks District			4,867	4,867
Fire protection districts			524,532	524,532
Previous funds			344,488	344,488
District attorney		33,756		33,756
Judicial expense fund		18,717		18,717
Bonds			6,810	6,810
Indigent defender board		47,276		47,276
Northwest Louisiana Criminalistic Laboratory		24,403		24,403
Liquors	178,826			178,826
Attorneys, appraisers, etc.	1,422			1,422
Northwest Louisiana Juvenile				
Education Center Authority		15,258		15,258
Other reductions				126,210
Total reductions	<u>274,576</u>	<u>465,691</u>	<u>5,175,126</u>	<u>5,550,985</u>
<b>UNSETTLED BALANCES DUE TO</b>				
<b>TAXING BODIES AND OTHERS,</b>				
<b>JUNE 30, 1991</b>				
	<u>\$26</u>	<u>\$107,403</u>	<u>\$87,850</u>	<u>\$185,253</u>

(Continued)

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on compliance and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.





**Independent Auditor's Report on Compliance  
and Internal Control Over Financial Reporting**

**WEBSTER PARISH SHERIFF**  
Minden, Louisiana

I have audited the general purpose financial statements of the Webster Parish Sheriff as of and for the one-year-ended June 30, 1998 and have issued my report thereon dated August 10, 1998. 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 the Webster 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Webster 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.

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Webster Parish Sheriff  
Minden, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1998

This report is intended for the information of the Webster Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
August 10, 1998

WEBSTER PARISH SHERIFF  
Minden, Louisiana

Schedule of Findings and Questioned Costs  
For the Two Years Ended June 30, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Webster Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Webster Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

WIBSTER PARISH SHERIFF  
Minors, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended June 30, 1998

**96-1 Condition:** This finding was a compliance comment concerning the purchase of vehicles by employees of the sheriff's office at a sheriff's sale.

**Recommendation:** It was recommended that the new sheriff contact the Louisiana Commission on Ethics for their review of the transactions.

**Current Status:** The Louisiana Commission on Ethics was provided with a copy of the audit report for the two years ended June 30, 1998 and contains other information from the current sheriff. No similar finding is reported in the audit report for the two years ended June 30, 1998.

**96-2 Condition:** This finding was a compliance comment stating that the former sheriff received \$500 in excess compensation due to an error in calculating a raise during his last year in office.

**Recommendation:** It was recommended that the current sheriff turn the matter over to the district attorney if the excess salary was not refunded.

**Current Status:** The former sheriff refunded the excess payment to the sheriff's office. No similar finding is reported in the current audit.

**96-3 Condition:** This was a management letter comment addressing needed improvements in inventory control at the penal farm.

**Recommendation:** Various procedures and records were recommended for implementation to correct deficiencies in internal control over inventory.

**Current Status:** The recommendations were implemented by the current administration of the sheriff's office. No similar comments are contained in the current audit.