



REVENUE FUNDING RECEIPT
 Mansfield, Louisiana

General Purpose Financial Statements
 With Independent Auditor's Report
 As of and for the Year Ended
 June 30, 1997
 With Supplemental Information Schedules

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

Business Date: OCT 22, 1997



DEBOTE PARISH SHERIFF
Mandeville, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1987
With Supplemental Information Schedules

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Independent Auditor's Report

**HONORABLE HUGH BENNETT
DESOLO PARISH SHERIFF
Monroe, Louisiana**

I have audited the general purpose financial statements of the Desoto Parish Sheriff's a component unit of the Desoto Parish Police Jury, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Desoto 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 statements 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 Desoto Parish Sheriff's as of June 30, 1997, and the results of its operations for the year 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 (a), (b) 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 Desoto 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 respects in relation to the general purpose financial statements taken as a whole.

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DESOUS PARISH SHERIFF
Mansfield, Louisiana
Independent Auditor's Report,
June 30, 1997

In accordance with Government Auditing Standards, I have also issued reports dated September 19, 1997, on the DeSous Parish Sheriff's compliance with laws, regulations, contracts, and grants, and on consideration of the agency's internal control structure.



Wesl Monroe, Louisiana
September 19, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

DEWITT PARKER SHERIFF
 Merideth, Louisiana
ALL FUND TYPES AND ATTEND GROUPS

Continued Balance Sheet, June 30, 1997

	GOVERNMENTAL FUNDS			ATTEND GROUPS - GENERAL		TOTAL COMBINED BALANCE
	GENERAL FUND	REVENUE FUNDS	DEBT SERVICE FUNDS	GENERAL FUND	LONG- TERM FUND	
ASSETS						
Cash	\$492,184	\$20,428	\$211,782			\$724,394
Receivables	64,340	3,367				67,707
Due from General Fund			419			419
Due from Tax Collector Fund	67					67
Due from other governments			69			69
Due from employees	312					312
Office furnishings and equipment				\$1,086,796		1,086,796
Amounts to be provided for retirement of general long-term debt					\$277,381	277,381
Inventory	158					158
TOTAL ASSETS	\$724,459	\$23,795	\$212,271	\$1,086,796	\$277,381	\$2,324,700
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$11,821					\$11,821
Payroll deductions payable	7,888					7,888
Bank loan payable					\$275,388	275,388
Due to General Fund			907			907
Due to Tax Collector Fund	419					419
Due to other funds and others			\$26,237			\$26,237
Due to insurance			352			352
Auto-theft and deposits			5,444			5,444
Total liabilities	<u>20,157</u>	<u>6000</u>	<u>\$32,339</u>	<u>\$6000</u>	<u>\$275,388</u>	<u>\$335,224</u>
Fund Equity:						
Investment in general fund assets				\$1,086,796		1,086,796
Fund balances:						
Reserved for Education Fund	25,384					25,384
Reserved for EMS Fund	18,770					18,770
Reserved for inventory	158					158
Unreserved - undesignated	\$61,133	\$21,091				\$82,224
Total fund equity	<u>\$104,645</u>	<u>\$21,091</u>	<u>\$6000</u>	<u>\$1,086,796</u>	<u>\$6000</u>	<u>\$1,818,532</u>
TOTAL LIABILITIES AND FUND EQUITY	\$204,459	\$23,795	\$211,771	\$1,086,796	\$277,381	\$2,324,700

The accompanying notes are an integral part of this statement.

LEWIS PARISH BOARDS
 Metairie, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS

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

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE - FAVORABLE - UNFAVORABLE - (+/-)
REVENUES						
All other revenues	\$ 217,500	\$ 225,891	\$ 8,391			
Interest on Taxes	5,800	3,487	(2,313)			
Intergovernmental revenues:						
Federal grants	4,700	4,700	0	\$28,000	\$28,000	0.00
State grants:						
State revenue sharing (net)	114,000	114,708	708			
State supplemental pay	144,200	144,720	520			
Other grants	41,400	50,877	9,477			
Local grants	4,000	6,171	2,171			
Fees, charges, and contributions:						
For services:						
Contributions on licenses and taxes	10,850	10,705	(145)			
Contributions on fees and bonds	13,750	15,049	1,299			
Civil and criminal fees	172,650	200,105	27,455			
Court attendance	3,600	4,200	600			
Transportation of prisoners	7,500	8,966	1,466			
Feeding and housing of prisoners	280,500	304,822	24,322			
Tire (sales), etc.	8,200	20,874	12,674			
Other	14,200	14,400	200			
Fees and facilities				27,000	28,601	1,601
Use of money and property	10,000	11,700	1,700			
Other	28,400	1,500	(26,900)		45	45
Total revenues	<u>3,170,000</u>	<u>3,318,727</u>	<u>148,727</u>	<u>28,000</u>	<u>57,606</u>	<u>29,606</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services	1,640,200	1,623,014	(17,186)	17,000	16,092	(908)
Operating services	264,800	274,142	9,342	7,000	6,283	(717)
Materials and supplies	316,200	233,808	(82,392)	10,100	8,894	(1,206)
Travel and other charges	80,200	21,602	(58,598)	14,700	14,407	(293)
Debt service	111,200	111,200	0.00			
Capital outlay	443,400	620,814	177,414	4,000	4,245	245
Total expenditures	<u>3,155,000</u>	<u>3,714,799</u>	<u>559,799</u>	<u>53,000</u>	<u>50,821</u>	<u>(2,179)</u>

Continued

TRUSTEES PARKS DEPARTMENT

Monroe, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL

AND SPECIAL REVENUE FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
CLAPD Funds and Actual

	GENERAL FUND			SPECIAL REVENUE FUNDS		NUMBER OF FUNDING AGREEMENTS
	BUDGET	ACTUAL	VARIANCE (EXCESS/ DEFICIENCY)	BUDGET	ACTUAL	
EXCESS (Deficiency) OF REVENUES (OVER EXPENDITURES)	<u>1,001,500</u>	<u>1,009,500</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (Uses)						
Sale of assets and related property	71,700	20,400	(51,300)			
Proceeds from capital lease	575,000	575,000				
Compensation for damaged assets		9,800	9,800			
Transfers in				80,000	80,504	14
Transfers out				(80,000)	(80,504)	(14)
Total other financing sources (uses)	<u>646,700</u>	<u>685,700</u>	<u>39,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(185,500)</u>	<u>(76,200)</u>	<u>109,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>500,500</u>	<u>625,400</u>	<u>124,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>314,999</u>	<u>549,200</u>	<u>234,200</u>	<u>0</u>	<u>0</u>	<u>0</u>

Other funds

The accompanying notes are an integral part of this statement.

DELSOTO PARISH SHERIFF
Mossfield, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1997

1. 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 required 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 salaried property taxes, parish occupational licenses, state revenue sharing franchise licenses, and fees, 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 Delcote Parish Police Jury is the financial reporting entity for Delcote Parish. The financial reporting entity consists of (i) the primary government (police jury), (ii) organizations for which the primary government is financially accountable, and (iii) other organizations for which 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 determining which component units should be considered part of the Delcote Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

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

DEBOTE PARISH SHERIFF

Manfield, 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 sheriff maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the DeBote 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 fiscal assets and general long-term obligations) that are not recorded in the "fund" 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.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are

DESOUD PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

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 Funds

General Fund

The General Fund, as provided by Louisiana Revised Statute 30:1422, 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.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific income sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, loans, fees, et cetera. Disbursements from the 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 (create 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.

DESOUDS PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 4 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 96 percent are based on actual historical costs. No depreciation has been provided on general fixed assets.

D. 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 fund type and 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 practices in recording revenues and expenditures:

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 47:090 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.

DESTRE PARISH SHERIFF

Mandeville, Louisiana

Notes to the Financial Statements (Continued)

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

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

Expenditures

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

Other Financing Source and Uses

Sales of fixed assets and seized property, proceeds from capital lease, compensation for damaged assets, and transfers between funds are accounted for as other financing sources and uses are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 10 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. Disbursement 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.

F. 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, 1997, the sheriff has cash (book balance) totaling \$724,589 as follows:

DEBOTE PARISH SHERIFF

Mandeville, Louisiana

Notes to the Financial Statements (Continued)

Demand deposits	\$714,479
Party cash	<u>110</u>
Total	<u>\$714,589</u>

These deposits are stated at cost, which approximates market. Under state law, time 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 (bank balances) at June 30, 1997, are secured as follows:

Bank Balances	<u>\$828,649</u>
Federal deposit insurance	\$378,790
Pledged securit insurance (interest)	<u>4,027,708</u>
Total	<u>\$4,405,978</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 uncollateralized (Category 3) under the provisions of GASB Codification C30-106, however, Louisiana Revised Statute 39:0229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. INVENTORY

The inventory at June 30, 1997, 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 10.550). The 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 quantifiable resources even though it is a component of net current assets.

DESOUDS PARISH SHERIFF

Marefield, Louisiana

Notes to the Financial Statements (Continued)

II. VACATION AND SICK LEAVE

After one year of service, all employees are granted 10 days of vacation leave each year. Vacation leave may be accumulated and carried forward to succeeding years. Upon termination of employment, employees are paid for up to 15 days of accumulated vacation leave.

Employees earn one day of sick leave for each month of service. Sick leave, up to a maximum of 120 days, can be accumulated and carried forward to succeeding years. Upon termination of employment, all accumulated sick leave is forfeited by the employee.

At June 30, 1987, employees had no accumulated and vested vacation leave benefits, which would require accrual in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued vacation leave upon termination of employment.

I. 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 (review). 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.

2. RECEIVABLES

The following is a summary of receivables at June 30, 1987:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	\$963		\$963
Intergovernmental revenues:			
Federal grants - Drug Task Force		\$2,367	2,367
Other state grants	926		926
Fees, charges, and contributions for services:			

IBEROLA PARISH SHERIFF

Manfield, Louisiana

Notes to the Financial Statements (Continued)

	General Fund	Special Revenues Funds	Total
Civil and criminal fees	\$27,145		\$27,145
Court attendance	230		230
Commission on Accrual	2,110		2,110
Transporting of prisoners	358		358
Feeding and keeping prisoners	26,099		26,099
Tax notices, etc.	519		285
Other revenue	1,753		285
Use of money and property - telephone communication	1,349		1,349
Total	<u>\$61,249</u>	<u>\$3,367</u>	<u>\$64,616</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 1996	\$891,426
Additions	490,199
Reductions	<u>(185,079)</u>
Balance, June 30, 1997	<u>\$1,196,546</u>

General fixed assets at June 30, 1996 have been restated to reflect change. The sheriff reestablished its inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list.

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the changes in long-term debt during the year:

Balance, June 30, 1996	NONE
Additions	\$375,308
Reductions	<u>(227,927)</u>
Balance, June 30, 1997	<u>\$147,381</u>

DEDECO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

During the year ended June 30, 1997, the sheriff entered into a loan agreement for \$275,308 to be used for the purchase of law enforcement vehicles. The loan agreement requires monthly payments of \$41,394 at 5.68 per cent per annum, through August, 1999. All debt retirement payments were made from the General Fund. Principal and interest payments are due as follows:

Year	Amount
1997	136,303
1998	136,475
1999	<u>22,673</u>
Total minimum lease payments	295,351
Less amount representing interest	<u>17,969</u>
Present value of net minimum lease payments	<u>\$277,381</u>

5. PENSION PLAN

Substantially all employees of the DeDeCo 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 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 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the actuarial rate by 0.25 percent for all service rendered on or after January 1, 1998). 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 jointed most to 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 benefits 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

DEBOLE PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 382-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the DeBoule 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 DeBoule 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 DeBoule Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$75,850, \$73,617, and \$21,693, respectively, equal to the required contributions for each year.

6. CHANGES IN AGENCY FUND BALANCES

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

	Balance			Balance
	July 1	Additions	Deletions	June 30
Tax Collector	\$46,636	\$10,304,085	(\$10,344,547)	\$8,344
Civil	9,004	712,124	(692,546)	28,682
Criminal	89,370	1,051,587	(996,872)	143,885
Drug Substance Expense	35,276	15,194	(23,472)	29,998
Commissary	4,344	35,805	(36,748)	3,471
Total	<u>\$185,610</u>	<u>\$12,118,813</u>	<u>(\$12,093,079)</u>	<u>\$183,770</u>

7. FUND BALANCE RESERVE

The reserve for inventory represents the balance of commodities on hand which are provided by the United States Department of Agriculture for use in the parish jail, as discussed in note 1G. The probation officer is principally funded from fees collected from individuals placed on probation and sentenced to substance abuse school by the courts. The fees are used to pay the salary of the probation officer and other costs necessary to operate the office. The DWI program is funded from court-levied in DWI cases by the district court. The revenues are used to pay necessary costs for operating the DWI program in the parish. The following schedule provides detail on changes in the reserves during the year ended June 30, 1997:

DESOUS PARISH SHERIFF

Manville, Louisiana

Notes to the Financial Statements (Continued)

	<u>Inventory</u>	<u>Prepaid</u>	<u>1065</u>
Balance on hand at July 1, 1996	\$824	\$26,812	\$13,776
Increase	908	24,938	7,690
Decreases	<u>(779)</u>	<u>(26,350)</u>	<u>(2,131)</u>
Balance on hand at June 30, 1997	<u>\$953</u>	<u>\$25,399</u>	<u>\$19,335</u>

8. LITIGATION AND CLAIMS

At June 30, 1997, the DeSoue Parish Sheriff is involved in several lawsuits which are either adequately covered by liability insurance or, in the opinion of the sheriff's legal counsel, will not result in any liability to the sheriff.

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

The DeSoue Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 35:4715, is paid by the DeSoue Parish Police Jury.

10. FEDERAL FINANCIAL ASSISTANCE

During the year ended June 30, 1997, the DeSoue Parish Sheriff participated in the following federal financial assistance programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Cost Number</u>	<u>Fiscal Year/</u> <u>Duration</u>
United States Department of Agriculture Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	N/A	\$108
United States Department of Justice Passed through Louisiana Commission on Law-Enforcement and Administration of Criminal Justice			
Multi-Jurisdictional Task Force	16.379	96-BJ-B-02-0916	28,899
Disciplinary Drug and Criminal Justice Assistance Program	16.580	96-TS-BJ-0533	<u>4,000</u>
Total United States Department of Justice			<u>\$33,299</u>
Total Federal Financial Assistance			<u>\$34,407</u>

SUPPLEMENTAL INFORMATION SCHEDULES

MISSISSIPPI PARISH SHERIFF
Monroe, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 1993

SPECIAL REVENUE FUNDS

DRUG TASK FORCE FUND

The Drug Task Force Fund consists of a federal grant from the United States Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and local matching grants. The purpose of the fund is to increase the apprehension, prosecution, adjudication, diversion, rehabilitation, eradication, and treatment of persons who violate state and local laws relating to the production, possession, and transfer of controlled substances.

DRUG TASK FORCE FUND - PROGRAM INCOME

The Drug Task Force Program Income Fund accounts for income from the sale of seized assets and contributions. The purpose of the fund is to increase the apprehension, prosecution, adjudication, diversion, rehabilitation, eradication, and treatment of persons who violate state and local laws relating to the production, possession, and transfer of controlled substances.

DAARE FUND

The DAARE Fund accounts for public donations used to reduce illegal drug use among youth through educational programs.

IBERITO PARISH SHERIFF
Manville, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1997

	TASK FUNDS: GENERAL FUNDS	TASK FUNDS: PROGRAM INCOME FUNDS	TASK FUNDS	TOTAL
ASSETS				
Cash	\$1,380	\$11,099	\$7,767	\$20,246
Receivables	3,267			3,267
TOTAL ASSETS	<u>\$5,122</u>	<u>\$11,099</u>	<u>\$7,767</u>	<u>\$23,988</u>
LIABILITIES				
Fund Balance - unreserved - undesignated	\$5,122	\$11,099	\$7,767	\$23,988
TOTAL LIABILITIES AND FUND EQUITY	<u>\$5,122</u>	<u>\$11,099</u>	<u>\$7,767</u>	<u>\$23,988</u>

DECATO PARISH SHERIFF
Monroe, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE

Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances
 For the Year Ended June 30, 1997

	TASK FORCE BUDGET FUND	TASK FORCE PROGRAM BUDGET	TASK FORCE FUND	TOTAL
REVENUES				
Intergovernmental revenues - federal grants	\$28,099			\$28,099
Fines and forfeitures		\$68,966	\$9,657	28,161
Miscellaneous revenues	46			46
Total revenues	<u>28,145</u>	<u>68,966</u>	<u>9,657</u>	<u>106,768</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and related benefits	16,332	60	506	16,902
Operating services	3,199	1,084		4,283
Materials and supplies	2,058	1,012	3,787	6,857
Travel and other charges	14,971	1,159	327	16,457
Capital outlay	3,718	626		4,344
Total expenditures	<u>40,278</u>	<u>3,941</u>	<u>4,614</u>	<u>48,833</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(12,133)</u>	<u>15,025</u>	<u>5,043</u>	<u>(1,065)</u>
OTHER FINANCING SOURCES (Uses)				
Transfers in	10,374			10,374
Transfers out		(10,374)		(10,374)
Total other financing sources (uses)	<u>10,374</u>	<u>(10,374)</u>	<u>00000</u>	<u>00000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,759)</u>	<u>4,650</u>	<u>5,043</u>	<u>(1,065)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>4,784</u>	<u>6,420</u>	<u>4,724</u>	<u>15,928</u>
FUND BALANCES AT END OF YEAR	<u>\$3,025</u>	<u>\$11,070</u>	<u>\$9,767</u>	<u>\$23,862</u>

IBIBO PARISH SHERIFF
Mandeville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 1997

FIDUCIARY FUND TYPE - AGENCY FUNDS

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, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund is a depository for cash bonds which are posted in criminal cases and the collection of a \$3 bond fee charge levied for the processing of cash bonds. Bond fee charges are transferred to the sheriff's General Fund and cash bonds are held until cases are heard in court and the either refunded to defendants, when they are found not guilty, or are distributed.

DRUG SEIZURES ESCROW FUND

In accordance with Louisiana Revised Statute 40:2616, The District Attorney for the Eleventh Judicial District has appointed the Ibibe Parish Sheriff as administrator for the Drug Seizures Escrow Fund. This fund accounts for seized property and controlled substances that, if not rightfully claimed, is subject to forfeiture to the law enforcement agencies that participated in the seizure process. The distributions to the appropriate agencies are made only upon order of the district attorney.

COMMISSARY FUND

The Commissary Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissaries store located at the jail.

IBISTO PARISH SHERIFF
Monroe, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1993

	TAX COLLECTOR FUND	CRIM. FUND	CRIMINAL FUND	LOCAL SERVICES FUND	COMMISSARY FUND	
ASSETS						
Cash	\$5,925	\$28,600	\$143,816	\$29,969	\$3,431	\$211,741
Due from General fund	419					419
Due from other governments			89			89
TOTAL ASSETS	<u>\$6,344</u>	<u>\$28,600</u>	<u>\$143,905</u>	<u>\$29,969</u>	<u>\$3,431</u>	<u>\$212,239</u>
LIABILITIES						
Due to General fund	\$87					87
Due to taxing bodies and others	883	\$28,600	\$143,888	\$29,969	\$2,989	306,337
Due to inmates					882	882
Auto dealer tax deposits	5,414					5,414
TOTAL LIABILITIES	<u>\$6,344</u>	<u>\$28,600</u>	<u>\$143,888</u>	<u>\$29,969</u>	<u>\$3,431</u>	<u>\$212,239</u>

(UNITS) PARISH DEBERTY
 Mandeville, Louisiana
HERITARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unaudited
 Balances Due to Timing Entries and Others
 For the Year Ended June 30, 2007

	TAX COLLECTIONS 2006	1798 2006	CONTRIBUTIONS 2006	GRANTS (REVENUE) 2006/07 2007/08	CONTRIBUTIONS 2006	Total
UNAUDITED BALANCES AT BEGINNING OF THE YEAR	<u>\$46,176</u>	<u>27,024</u>	<u>\$49,172</u>	<u>\$16,175</u>	<u>\$4,384</u>	<u>\$247,101</u>
ADDITIONS						
Deposits:						
Deberty's sales		67,995				67,995
Fines, penalties, and costs			1,091,587			1,091,587
Charitable contributions		117,444				117,444
Other deposits		588,687				588,687
Refunds, etc.				15,184		15,184
Taxes, fees, etc., paid to tax collector (All relevant taxes):						
Current year	4,585,768					4,585,768
Prior year	8,177					8,177
State systems sharing	586,237					586,237
Operations Income	79,076					79,076
Interest on:						
SAPIC accounts	13,703					13,703
Hedgepeth loans	16,000					16,000
Prior year taxes	2,529					2,529
Cost of tax notices, etc.	19,896					19,896
Exemptions	21,813					21,813
Contingency sales					31,380	31,380
Total additions	<u>5,361,699</u>	<u>717,024</u>	<u>1,091,587</u>	<u>15,184</u>	<u>31,380</u>	<u>7,416,874</u>
Total	<u>\$5,407,875</u>	<u>744,048</u>	<u>1,140,767</u>	<u>31,364</u>	<u>46,267</u>	<u>7,664,313</u>
DEDUCTIONS						
Deposits, taxes, fees, etc. utilized to:						
Louisiana Wildlife and Fisheries	62,676		79			62,755
Louisiana Department of Forestry	25,430					25,430
Red River Levee District	3,317					3,317
Louisiana Tax Commission	2,976					2,976
Louisiana Commission on Law Enforcement				17,207		17,207

(Continued)

PROJECT: PARISH COURTS

Metairie, Louisiana

FINANCIAL FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances

Due to Timing Differentials

	TAX COLLECTION FUND	TRF	GENERAL FUND	DEED RECORDING FUND	COMBINARY FUND	TOTAL
DEBIT (TRF) (EXPENSE)						
Initial Bal:						
Shelf's General Fund	\$1,341,000	148,940	\$146,800	\$13,000		\$1,650,740
Police Bay	1,805,340		3,750			1,809,090
School Board	6,044,745					6,044,745
Assessor	342,864					342,864
Municipalities			14,100			14,100
Shelf's Attorney			100,000			100,000
Commissioners District	9,330					9,330
Civilian court fund			348,760			348,760
Chief of court	1,400	17,041	84,680			93,121
Indigent defendant board			100,000			100,000
Litigant		523,250				523,250
Parish funds	260,048					260,048
Northwest Crime Lab			48,000			48,000
Northwest Forensic Detention Center			40,000			40,000
Louisiana Rehabilitation Services			33,245			33,245
Fire Protection Service District No.1	144,188					144,188
Fire Protection Service District No.2	28,342					28,342
Fire Protection Service District No.5	63,505					63,505
Fire Protection Service District No.8	990,100					990,100
Fire Protection Service District No.9	91,780					91,780
Other contractors		62,740	10,000			72,740
Schools	26,850		12,880	9,480		49,210
Other contractors	23,070				36,706	59,776
Intergovernmental			10,500			10,500
Total debits due	10,944,347	192,740	996,810	15,480	36,706	12,186,183
INITIATED BALANCES AT END OF YEAR						
	91,344	228,000	110,000	220,000	81,600	631,044

If available

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

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



**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

**HONORABLE HUGH BENNETT
DESOLO PARISH SHERIFF
Mansfield, Louisiana**

I have audited the general purpose financial statements of the DeSoto Parish Sheriff, a component unit of the DeSoto Parish Police Jury, as of June 30, 1993, and for the year then ended, and have issued my report thereon dated September 19, 1993.

I conducted my audit in accordance with generally accepted auditing standards; 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. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the DeSoto Parish Sheriff, is the responsibility of the DeSoto Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the DeSoto Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

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DEDEOTO PARISH SHERIFF
Mandeville, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

This report is intended for the information of the Dedoto Parish Sheriff, management of the sheriff, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 15, 1997



**Independent Auditor's Report
on the Internal Control Structure**

HONORABLE HUGH BENNETT
DEBOTE PARISH SHERIFF
Mandeville, Louisiana

I have audited the general purpose financial statements of the DeBote Parish Sheriff, a component unit of the DeBote Parish Police Jury, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated September 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards; 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. These standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the DeBote Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nonetheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the DeBote Parish Sheriff for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I

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DEBOTO PARISH SHERIFF
Mansfield, Louisiana
Independent Auditor's Report on
Internal Control Structure,
June 30, 1997

obtained an understanding of the design of relevant policies and procedures, and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Findings: The following deficiencies were noted during my examination of the Civil Fund:

- a) Deposits are not made in a timely manner - collections totaling \$393,623 were held during the year and not deposited until June of 1997.
- b) The daily holding report was not reconciled to the general ledger cash account - the daily holding report, which identifies who the money in the Civil Fund belongs to, had a balance of \$14,981 at June 30, 1997. The general ledger cash account had a balance of \$28,600, or a difference of \$14,518. At this time the agency is unable to determine who the money belongs to.

Proper internal control dictates that deposits be made in a timely manner and that the daily holding report should be reconciled to the general ledger. Without a proper reconciliation, the sheriff's office has no assurance that its fiduciary duty as custodian of civil receipts has been fulfilled. Discussions with agency officials and the computer programmer disclosed that the unreconciled differences are due to both human and computer error. Prior to June 30, 1997 the cash receipts and disbursement functions were not directly linked to the general ledger. Manual entries had to be made to record the transactions in the general ledger, this process allowed numerous posting errors to occur. The system has now been changed. All receipts and disbursements journals are done they are posted directly to the general ledger. The computer programmer is currently working with the sheriff's office to correct the differences between the general ledger cash account and the daily holding report.

DEBOISE PARISH SHERIFF
Mandeville, Louisiana
**Independent Auditor's Report on
Internal Control Structure,
June 30, 1997**

Recommendation: I recommend that internal controls over the Civil Fund be strengthened as follows:

- a) The fiscal officer should ensure that daily deposits are made and that deposit slips agree with the daily cash receipts journal.
- b) A daily holding report should be printed every day and compared to the general ledger cash account. If differences occur they can be easily located and corrected.

Management's Response: The sheriff has assured me that the fiscal officer will ensure that daily deposits are made and that the daily holding report will be reconciled to the general ledger cash account.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses as defined above. However, I believe the reportable condition described above to be a material weakness.

This report is intended for the information of the DeBoise Parish Sheriff, management of the sheriff, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 19, 1997